

**ANNUAL
REPORT OF THE
SECRETARY OF
THE TREASURY
ON THE STATE...**

United States. Dept. of the
Treasury



7

REPORTS

OF THE

SECRETARY OF THE TREASURY

OF

THE UNITED STATES,

PREPARED

IN OBEDIENCE TO THE ACT OF MAY 10, 1800,

"SUPPLEMENTARY TO THE ACT ENTITLED 'AN ACT TO ESTABLISH THE TREASURY DEPARTMENT.'"

TO WHICH ARE PREFIXED

THE REPORTS OF ALEXANDER HAMILTON,

ON

PUBLIC CREDIT, A NATIONAL BANK, MANUFACTURES,

AND

THE ESTABLISHMENT OF A MINT.

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VOL. VI.
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REPORTS

OF THE

SECRETARY OF THE TREASURY OF THE UNITED STATES.

REPORT ON THE FINANCES.

DECEMBER, 1846. 1847

TREASURY DEPARTMENT, *December 9, 1846.*

In obedience to the "act supplementary to the act to establish the Treasury Department," the undersigned respectfully submits the following report:

The receipts and expenditures for the fiscal year ending the 30th June, 1846, were as follows:

RECEIPTS AND MEANS.

From customs.....	\$26,712,667 87
From sales of public lands.....	2,694,452 48
From miscellaneous sources.....	92,126 71
Total receipts.....	29,499,247 06
Add balance in the Treasury 1st July, 1845.....	7,658,306 22
Total means.....	37,157,553 28
The expenditures during the same fiscal year amounted to the sum of.....	28,031,114 20
Leaving a balance in the Treasury on the 1st of July, 1846, of.....	9,126,439 08

As appears in detail by accompanying statement A.

The estimated receipts and expenditures for the fiscal year ending 30th June, 1847, are as follows:

VOL. VI.—1.

RECEIPTS, VIZ:

From customs, first quarter, by actual returns of the collectors.....	\$6,153,826 38
From the second, third, and fourth quarters, as estimated	21,681,904 62
Total from customs.....	27,835,731 00
From sales of public lands.....	3,400,000 00
From miscellaneous sources.....	100,000 00
Total receipts, exclusive of Treasury notes and loans.	31,335,731 00
From Treasury notes, under the act of 22d July, 1846.....	\$5,000,000 00
From loan under the same act.....	5,000,000 00
	10,000,000 00
Add balance in the Treasury 1st July, 1846.....	9,126,439 08
Total means, as estimated.....	50,462,170 08

EXPENDITURES, VIZ:

The actual expenditures for the first quarter, ending 30th September, 1846, amounted to.....	\$14,088,661 27
As appears in detail by accompanying statement B.	
The estimated expenditures for the public service during the other three quarters, from 1st October, 1846, to 30th June, 1847, are as follows, viz:	
Civil list, foreign intercourse, and miscellaneous purposes.....	5,310,022 61
Army proper, including volunteers....	19,579,437 83
Fortifications, ordnance, arming militia, &c.....	2,371,763 38
Indian department.....	1,643,772 18
Pensions.....	1,498,612 62
Interest on the public debt, and Treasury notes.....	1,036,986 82
Redemption of the residue of the loan of 1841.....	3,000 00
Treasury notes which are yet outstanding, and payable when presented....	430,183 97
Naval establishment.....	9,278,771 41
	*55,241,212 09
Excess of expenditures over means 1st July, 1847....	\$4,779,042 01

The estimated receipts, means, and expenditures, for the fiscal year

*The sum of \$550,000 for supplying deficiencies of revenue from postage, and also \$200,000 for postages of Congress and of the executive departments, are included in the above sum.

commencing the 1st July, 1847, and ending 30th June, 1848, are as follows, viz:

From customs, for the four quarters.....	\$28,000,000 00
From sales of public lands	3,900,000 00
From miscellaneous sources	100,000 00
Total revenue	32,000,000 00
Deduct deficit on 1st July, 1847	4,769,042 01
Total means for the service of the fiscal year ending June 30, 1848.....	27,220,957 99

EXPENDITURES.

The expenditures during the same period, as estimated by the several Departments of State, Treasury, War, Navy, and Postmaster General, viz:

The balances of former appropriations which will be required to be expended in this year.....	\$724,284 31
Permanent and indefinite appropriations	3,340,144 72
Specific appropriations asked for this year	41,717,355 48
Total estimated expenditure	45,781,784 51

This sum is composed of the following particulars:

Civil list, foreign intercourse, and miscellaneous.....	\$6,044,399 80
Army proper.....	6,370,213 25
Volunteers.....	17,932,331 00
Fortifications, ordnance, arming militia, &c.....	1,672,165 00
Pensions	2,102,690 00
Indian department	1,246,913 00
Naval establishment	9,004,727 74
Interest on public debt.....	1,408,344 72
	*45,781,784,51

Deduct total means for the service of the fiscal year ending June 30, 1848.....	27,220,957 99
Excess of expenditures over means 1st July, 1848....	18,560,826 52

This excess is based on the assumption that the whole amount of five millions is outstanding of Treasury notes authorized by the act of 22d July, 1846, under a renewed authority now requested to be conferred by Congress to issue the same: but, as the whole amount cannot be outstanding at the same time, on account of the number of notes cancelled before a new note is issued, the excess of expenditures over

*The sum of \$554,000 for supplying deficiencies of revenue from postages, \$275,000 for salaries of Congress and executive officers, and \$117,750 of the debt assumed by the United States for the cities of the District of Columbia, are included in the above sum.

means on the 1st of July, 1848, should be estimated at nineteen millions of dollars; which will cover all expenditures, including that of the war, if continued up to that date.

It is important at all times, as shown by uniform experience, but especially in a period of war, to keep a balance of at least four millions of dollars in the Treasury, in order to supply the mint and branch mints with bullion for coinage, and foreign coin for recoinage, as also to be enabled at all times to pay the public creditors at every point, both in and out of the country, with punctuality and despatch. Although, then, the actual deficit on the 30th of June, 1848, might not exceed nineteen millions of dollars, the necessity of having a surplus of four millions in the Treasury at all times requires that a loan of twenty-three millions should be authorized, unless additional revenue is raised by some new provision of law. As one of the means of augmenting the revenue, it is proposed that Congress shall authorize a duty of twenty-five per cent on tea and coffee, which, it is estimated, would reduce the loan required to nineteen millions of dollars.

Annexed (marked C) is a table of the imports of tea, and also of coffee, from 1821 to 1846. It will be perceived that the imports of tea being 16,891,020 pounds consumed in the United States for the last fiscal year, amounted to the value of \$3,983,337; and of coffee, being 124,336,054 pounds, to the value of \$7,802,894; making an aggregate of \$11,786,231—a duty of twenty-five per cent. on which would yield an annual revenue of \$2,946,557 75. After making a full allowance for decreased consumption on account of the duties, the additional annual revenue from this source might be safely estimated at \$2,500,000.

This duty, however, would be rendered nugatory, in part, for several years, unless it were imposed during a very early period of the session and to go into effect at a time not later, if possible, than the 1st of January next. Between that date and some time early in the spring large importations of tea, and, to some extent, of coffee, are brought into the country, and ought to be subjected to the duty, in order that revenue should be raised from such imports. If this is not done, and the duty is to go into operation at a much later period, the tax will operate as an enhanced price to the consumer, without producing a corresponding revenue.

The stock now on hand, and that would be imported forthwith—namely, of coffee from Cuba and St. Domingo, and some other ports and of tea, in part, from the bonded warehouses of Europe—coming free of duty, in anticipation of the law, would contribute nothing to the revenue of the country; whilst the price of the stock on hand here, as well as that thus brought in free of duty, would be augmented nearly in the same proportion as if the duty had actually gone at once into effect. A delay, then, in imposing this duty on tea and coffee, whilst it would tax the consumer for several years nearly as much as if the duty were imposed at once, would, during that whole period, bring very little revenue into the Treasury. Such a delay, then, would only enable a few individuals to amass large fortunes at the expense of the people. Such has been the almost uniform effect of the postponement of the operation of laws imposing new or additional duties—of which

examples are numerous under the tariff of 1842, as also preceding laws. The reduction of the loan from twenty-three to nineteen millions, together with the imposition of this duty on tea and coffee to meet the payment, will, it is conceived, make a difference in the terms on which the loan can be effected, which, in the period of twenty years, would save a large amount of the tax to the people of the United States; whereas, if no such duty is imposed, and, as a consequence, a loan for a sum so large as twenty-three millions, without this additional revenue, must be made during a period of war, uncertain in its duration, and attended with heavy expenditures, judging of the future by the past, the Government may be subjected to a serious loss in negotiating the loan, or involved in embarrassments alike injurious to the credit and honor of the country.

In negotiating for so large a sum as nineteen or twenty-three millions in time of war, with heavy expenditures, uncertain in their duration, all experience, at home and abroad, proves that a loan for a long term will save a large amount to the Treasury, compared with one of shorter date; and it is believed that, in this case, the loan should be for a period of twenty years, reserving the power conferred by existing laws to purchase the stock at the market price at any prior date, when our means may permit, so that the debt may be extinguished as soon as possible, and long before its maturity, if practicable. In this way, under ordinary circumstances, the advantages of a long and a short loan are to some extent combined. The first half of the loan should, it is thought, be negotiated early in the spring, payments being required only as the money may be needed; and the remainder, if wanted, should be negotiated some time during the succeeding summer or fall, payments only to be made, also, in this case, as the money may be required; so that no larger sum may be borrowed, in any event, than may be demanded by the wants of the Government.

In compliance with the proviso of the first section of the act of the 10th of August last, a full statement is herewith communicated (marked D) of all Treasury notes paid under the provisions of that act, amounting, on the first of this month, to \$17,446 31.

Table E, hereto annexed, shows the payments made since the 4th of March, 1845, of the principal and interest of the public debt up to the first of the present month. The amount of principal thus paid was \$1,680,605 02, and of interest \$1,528,042 62—making an aggregate of public debt paid since the 4th of March, 1845, of \$3,208,647 64; of which (except the sum of \$513,600) the whole amount consisted of debt, or interest upon debt, incurred before the 4th March, 1845.

Statement F, hereto annexed, shows the amount of Treasury notes issued under the provisions of the act of the 22d July last, being a total of \$3,853,100; of which the amount of \$1,766,450 bore an interest of one mill per cent. on every hundred dollars, and \$2,086,650 an interest of five and two-fifths per cent. per annum.

In the same statement will be found the amount paid into the Treasury on account of the five million loan, which, in pursuance of the public notice hereto annexed, (marked F F,) was negotiated at six per cent. interest, under the act of the 22d July last, either at par, or (as was the case for a small portion) above par. The sum paid and entered on the

books of the Register of the Treasury was, on 1st December last, \$3,461,600. The payments are still progressing, the stock bearing interest only from the date of the actual deposit of the money in the Treasury.

In the same report will be found a statement of the public debt of every description, principal and interest, due by the United States, including loans, Treasury notes, &c., amounting on the 1st December last to \$24,256,494 60; of which \$17,788,799 62 was contracted before the 4th of March, 1845, leaving the whole debt incurred since that date \$6,467,694 98, embracing \$320,000 of the Mexican treaty indemnity debt assumed by Congress at its last session.

At the date of the repeal of the tariff of 1842, the revenue was declining. The receipts under it into the Treasury were less by the sum of \$815,444 83 during the last fiscal year terminating on the 30th June, 1846, than the receipts during the fiscal year ending on the 30th June, 1845.

That this decline was progressive, and arose from the prohibitory character of the specific duties, is proved by the table hereto annexed, (marked G,) from which it appears that, for the fiscal year ending 30th June, 1844, the excess of revenue produced by specific over ad valorem duties was \$81,860 74; whereas, during the fiscal year ending 30th June, 1845, the ad valorem exceeded the specific duties \$1,737,379 57; and, during the last fiscal year, the ad valorem exceeded the specie duties \$2,663,534 94. As the specific duties in their practical operation were becoming every day more prohibitory, the revenue under the tariff of 1842 must have continued to sink so rapidly as soon to have caused a great deficit, even in time of peace, and thus have required ultimately a resort to direct taxes or excises to support the Government.

The duties collected at the ports of Baltimore, Philadelphia, and New York, during the first five days of December, 1846, under the new tariff, amounted to \$416,802 97; and during the first five days of December, 1845, under the old tariff, to \$208,374 50. This rate of augmentation it is not supposed will continue; but that the revenue from duties this year will reach the amount estimated now, and in my report to the Senate of the 16th July last, at \$27,835,731, is, for the reasons therein stated, fully believed.

Herewith are transmitted the regulations (marked H) adopted by this Department in obedience to the provisions of the law of the 6th of August last, establishing the constitutional Treasury. It will be perceived, by reference to these instructions, that this Department has proceeded to carry into full effect the intentions of Congress in the enactment of this law. The rules established in relation to Treasury drafts have rendered it impossible that they can ever be converted into a circulating medium. The bill, however, is defective in some of its details. No appropriation is made by the law for the payment of the salaries of the assistant treasurers, or the additional salaries of the treasurers of the mint, nor for the compensation of the examining agents authorized by the law, and whose services are so necessary, under its provisions, for the security of the public money. The provision for incidental expenses is wholly inadequate; the number of clerks, also, is

insufficient to transact the public business under the provisions of this law, and, it is thought, ought to be augmented from ten to twenty—more than five times the latter number having been required to transact the same business when these moneys were kept, transferred, and disbursed by the banks. No adequate security is provided by law for the safety of the public money in the hands of disbursing agents; and whilst transfers are required to be made from place to place of specie, no appropriation is made by this law to pay the expenses of these transfers, or to enable disbursing agents to pay the public creditors at all times and places with punctuality and despatch. The powers of this Department in relation to that portion of the public moneys which must be paid on the other side of the Atlantic, or in any foreign country, through the medium of agencies existing, or to be created there, and by the operation of foreign bills of exchange, are not sufficiently defined by law. This authority, which experience has shown to be necessary at all times, is now rendered of the highest importance by the payments and disbursements required to be made in so many portions of the Republic of Mexico, and many of them so distant from any depository. The great object, in these cases, would not be to circulate paper among our troops in Mexico, but to facilitate the obtaining and transferring specie there for circulation, through the operations of foreign exchange, on terms highly advantageous to the Government. It being the anxious desire of this Department, even for beneficial purposes, never to exercise any doubtful powers, the propriety of some more clear and adequate provisions on this subject is submitted to the enlightened consideration of Congress.

In connection with the amendments proposed to the bill organizing the constitutional Treasury, far the most important would be the establishment of a branch of the mint of the United States at the city of New York, to perform, among its other functions, the duties appertaining to a depository of the public money. During a period of more than half a century, the mint and branch mints have had deposited with them about one hundred and sixteen millions of gold and silver bullion and coin, no portion of which has ever been lost to the Government; and as two-thirds of our whole revenue is collected at the city of New York, a branch there would place beyond all hazard the security of the public money, and at the same time greatly enlarge the circulation of gold and silver. For the reasons stated in my last annual report, foreign gold coin will not, to any extent, circulate as a currency among the people. It is necessary that this coin should receive the American stamp, by recoinage, at our own mint, into eagles, half and quarter eagles, in order to enable it to pass into general circulation. When we consider the vast amount of foreign coin that is brought into the city of New York through the operations of business, as well as of the custom-house there, as also by emigrants from abroad, the importance of converting all this at once there into American coin can scarcely be over-estimated. If the specie now flowing within our limits remains in foreign coin, it may find its way, not into circulation, but into the vaults of the banks, where it might be made the basis, as often heretofore, of bank and paper expansions; and if so, ruinous revulsions could not fail to ensue. It is im-

portant to all the great interests of the country, but especially to manufactures, that the currency should not be redundant or depreciated, and excessive imports of foreign merchandise brought, as a consequence, into the country. In connection with the constitutional Treasury, a branch of the mint at New York would be most useful in converting the foreign into American coin, encouraging thereby its circulation among the people, instead of triple and quadruple issues of bank paper.

We are beginning to realize the benefits of the new tariff, many imports having been warehoused in anticipation of the new duties, and some already paid. By freer interchange of commodities, the foreign market is opened to our agricultural products, our tonnage and commerce are rapidly augmenting, our exports enlarged and the price enhanced, exchanges are in our favor, and specie is flowing within our limits. The country was never more prosperous, and we have never enjoyed such large and profitable markets for all our products. This is not the result of an inflated currency, but is an actual increase of wealth and business. Whilst agriculture, commerce, and navigation, released from onerous taxes and restrictions, are thus improved and invigorated, manufactures are not depressed. The large profits of manufacturers may be in some cases somewhat diminished; but that branch of industry, now reposing more on its own skill and resources, is still prosperous and progressive. New manufactories are being erected throughout the country, and still yield a greater profit, in most cases, than capital invested in other pursuits.

Commerce between nations is but an exchange of their respective products, specie liquidating only the occasional fluctuating balances, and cannot long be maintained to any great extent by sales for specie only. Thus, if England opens her markets to our products, whilst we exclude by high duties most of the fabrics she would sell in exchange, her specie would rapidly diminish, and such a commerce would languish and decline. She might still, from necessity, purchase a portion of our products; but a necessity equally stern and irresistible, from exhausted means, would soon compel her to reduce the purchases and price, and thus diminish the balance demanded from her in specie. To maintain, then, permanently, a profitable commerce with England, the barriers must be broken down on both sides—her corn laws repealed and our duties reduced, so as to permit an exchange of her fabrics for our products. With high duties on our part, we could realize but little permanent advantage from the repeal of her corn laws. Such high duties would continue in force, as against our farmers, the British corn laws nearly as effectually as though they had never been repealed. Before the repeal of those laws, the advocates of our protective policy conceded that if England would open her markets for our breadstuffs and provisions, we should receive her fabrics in exchange. Now, her markets are thus opened to these products, and the friends of a protective tariff, abandoning their former position, would still arrest, by high duties, the exchange of English fabrics for our breadstuffs and provisions. If the reduced duties are continued on both sides, so as to permit a reciprocal interchange of commodities, the foreign market, now opened for our breadstuffs and provisions, must be maintained.

Our farmers now have, and must retain, our home market, with or without the tariff, because breadstuffs and provisions cannot profitably be imported here. The few diverted from farming to manufactures, by a high tariff, bear no comparison in number with the people of the world whose markets are lost, in whole or in part, by high duties. Nor is it chiefly the farmers, but the merchant, the ship-builder and ship-owner, the seaman, and the thousands of laborers in the marts of our foreign commerce, that furnish much the larger portion of those who are driven by a high tariff from existing pursuits into manufactures; and consuming, as they all did, our own breadstuffs and provisions, as well before as after this change of their pursuits, no additional market is thereby secured to the farmer. Indeed, there is an absolute loss, in so far as the machinery of the manufacturer, which consumes no breadstuffs or provisions, is substituted for the manual labor engaged in agriculture, commerce, and navigation. The number of manufacturers would not be increased (if increased at all) more than one-tenth by the difference between the tariff of 1842 and that of 1846; and of that tenth, more than one-half would not have changed from agricultural pursuits. In the mean time, when commerce and navigation flourish under low duties, a larger number of consumers of breadstuffs and provisions are diverted to those pursuits from agriculture, than would be driven from it into manufactures by high duties. Nothing, then, is gained in a home market to the farmer by high duties, whilst the markets of the world are lost or diminished. The population of the world is now one thousand millions, increasing at the rate of not less than ten millions per annum, with but little augmentation anywhere of breadstuffs and provisions, except in our own country. Yet our farmers are asked to abandon this immense market, in the vain attempt to create an adequate home market, by sacrificing agriculture, commerce, and navigation, for the benefit of manufacturers. ●

Experience is against the protective policy. In England, after a long trial and ruinous results, it is abandoned; and here, under the tariff of 1842, the prices of breadstuffs and provisions fell, and have now risen with the reduction of duties and the opening of a foreign market. From a long peace, Europe is becoming so densely populated, that her poorer soil and more uncertain climate afford a less adequate supply of food from year to year for her rapidly-increasing population. Under a system of low duties, and a reciprocal interchange of commodities, it will be the interest not only of Great Britain, but also of most of the continent of Europe, to take a large supply of food from us; but, by arresting this exchange of their fabrics for our products, it becomes their interest, and in fact a necessity, to look for and encourage markets elsewhere; and also, by extraordinary means, and high governmental bounties, to drive capital into agriculture there, to supply the wants of their people, unable to purchase our products, for which, by high duties, we demand payment in specie. If we receive the fabrics of Europe in exchange for our products, it will be their interest to encourage and enlarge that commerce; and it must go on rapidly augmenting until our country becomes the granary for Europe, and our export there of food shall even exceed that of cotton, great as that is destined to be under a system of low duties. With this enlargement of our exports will come a correspondent

increase of our imports, and a great augmentation of the revenue of the Government and of the prosperity of the people. There will be a greater number more profitably engaged in agriculture, commerce, and navigation. The increased number and prosperity of those classes, constituting four-fifths of the whole people, will enable them greatly to extend their purchases; and the manufacturers, by the increased ability and means of our own people, will derive, in a series of years, a greater benefit than by destroying the ability of their customers by excluding their products from the foreign market, and depriving them to that extent of the means to purchase at home or abroad. If the ship-builder constructs and the navigator freights more vessels—if the farmer sells more breadstuffs and provisions, and the planter more cotton, and at better prices—if the merchant transacts a larger and more prosperous business—if the seamen increase in number and receive better wages—if the working classes employed in connection with trade in our American marts of foreign commerce are increased and rendered more prosperous, they must all be enabled to purchase more of our own manufactures, and at better prices. Under such a system of reciprocal interchange of commodities with all the world, the great city of New York would become (what she now is for the States of this Union) the great mart for the commerce of the various nations of the earth. Located nearer the centre of the commerce of the world than any European city, she would go on augmenting until she had surpassed them all, and within her own limits and suburbs would afford a larger home market for our breadstuffs and provisions than the whole number whom a protective tariff would drive from agriculture to manufactures. Such would be the effect on New York as a market for breadstuffs and provisions; whilst New Orleans, Philadelphia, Boston, Baltimore, and our other great commercial marts, would move onward in an accelerated progress, augmenting the demand for agricultural products, as well as for foreign and domestic manufactures. This is the true method of building up a home market for the products of all our industry. This is the most equal, just, certain, and permanent, as well as the most effectual and comprehensive protection and encouragement, not only of manufactures, but also of agriculture, commerce, and navigation, and the labor connected with every branch of American industry.

Table I, hereto annexed, shows that the aggregate value of cotton, rice, wheat, rye, Indian corn, oats, and barley, was, on the 30th of July, 1846, under the old tariff, \$493,331,906; and on the 1st December, 1846, when the new tariff went into effect, \$609,287,565—making an aggregate difference in the price of \$115,955,659.

It is true that the failure of certain crops in Great Britain and the Continent has to some extent affected prices; but, then, there are opposing causes—such as the enormous freight, low exchange, &c.—which, in the absence of reduced duties, must have kept the prices on 30th July and 1st December more nearly the same.

If, however, but sixty millions be added by the new tariff to the value of the products of agriculture and the profits of commerce and navigation, more than one-half would be employed in purchases of domestic fabrics, which, in the absence of those augmented means and profits,

could not have found a market at fair prices at home or abroad. Whilst vast sums have been and still are being expended by the construction of railroads, canals, and other improvements, to transport our products to our great seaboard cities, when they reach those points, the farmer and planter, instead of finding the ocean as a highway prepared to carry their crops, free of all toll or tax, to all the world, met the laws of their own Government closing in whole or in part that highway to those markets for their products by heavy duties on nearly all the fabrics that can be sold in exchange.

The labor employed in agriculture, commerce, and navigation, is as much American labor as that engaged in manufactures, with less of machinery as a substitute. As you depress these three great interests, the demand for workmen in those pursuits is diminished. The labor thus deprived of employment is thrown into the power of the manufacturers, and must enable them to bring down wages to the lowest point which will afford a scanty subsistence; whereas, if agriculture, commerce, and navigation, are improved, as the result of low duties, there must be increased competition and demand for labor, and its wages must be enhanced.

The home market can never be sufficient for our rapidly-increasing agricultural products; but it is for all our manufactures, and for a vast amount besides, which is imported yearly from abroad. Let us enlarge the market for our own manufactures at home, by removing taxation and restrictions from agriculture, commerce, and navigation, and, with augmented means, those engaged in these pursuits will furnish a larger and better home market for our manufactures than they can ever derive in a series of years by diminishing the profits of other pursuits by high duties and onerous restrictions. The great body of American consumers not engaged in manufactures are the customers of the manufacturer, and to affect injuriously the means of those who purchase, must eventually diminish the profits of those who sell, the manufactures. By extending our own commerce, agriculture, and navigation, by increasing the profits of those engaged in those pursuits, by relieving them from heavy taxes, and opening to them unrestricted exchanges with all the world, a far larger, and better, and more permanent, and eventually more profitable, home market will be secured to the manufacturers than any they can ever derive from diminishing the means of their customers engaged in other pursuits. When the farmer and planter, the merchant and navigator, are most prosperous, they will purchase more of American as well as foreign manufactures. In this manner, labor, untaxed and unrestricted by legislation, will find its way into the most natural channels and prosperous pursuits, and the aggregate wealth of the whole nation will advance most rapidly. Thus, whilst a large and profitable market, not dependent on legislative bounties, or restrictions, or taxes, will be built up at home for our own manufactures, the foreign market for them will be extended by freer exchanges. The export of our manufactures last year amounted in value to \$9,569,349, which must go on rapidly augmenting under a more liberal commercial policy. Such of our manufactures as, from their interior location or other causes, do not require high duties, constituting far the larger portion of the whole, are, especially,

greatly injured by the protective system; and the higher the duties, the greater the resulting injurious effects. They are injured both in the home and foreign market. The injury arises in the home market, by diminishing the means of their customers here to purchase their fabrics; and they are injured in the foreign market, by restrictions upon the exchanges there of their exports of home manufactures for foreign imports. Under a system of low duties, all our exports would be greatly augmented, and we should export largely, not only breadstuffs, provisions, cotton, rice, and tobacco, but also, in time, sugar and molasses, and ultimately large quantities of wool and hemp, as well as manufactures of wool, hemp, and cotton. Already Indian corn has become a new article of export; and in time, by a system of liberal exchanges with all the world, iron would take its place on our list of exports to foreign countries.

It is as unwise and unjust as it is repugnant to equal rights and republican principles, to force, by legislation, any class of the community to buy from or sell only to another. High duties are equivalent to a legislative resolve that the farmer shall buy and sell only in the home market, and not to any extent in any of the other markets of the world. Such a system necessarily brings into conflict the interests of the various classes composing the Union, and one class is depressed for the benefit of another. But, by opening all the markets at home and abroad to all our people engaged in every pursuit, agriculture, commerce, manufactures, and navigation, instead of being antagonistic interests, would soon all be united and harmonized in advancing together the public welfare. Such a tariff must soon satisfy all classes and all branches of industry, placing this great question on a permanent basis; taking it, as well as all the pursuits of business, out of the arena of politics, and out of the struggle to advance or depress rival political parties or aspirants. So long as it is sought to advance particular branches of industry at the expense of others, by high duties, the tariff will be a source of never-ending political agitation, rendering uncertain all the pursuits of business, defying all calculation as to the investment of capital, fluctuating with every election, and rising or falling with the successive elevation or downfall of political parties. No tariff ever can be permanent which forces the American people, for the benefit of any class or portion of them, to buy or sell only in such market as may be prescribed by law. Such a system, although it might for a time obtain a transient victory, cannot ultimately and permanently be sustained by the American people.

The British corn laws and our tariff of 1842 were identical in principle, although applicable to different imports. In England, the effort was, by the corn laws, to build up a home market for agricultural products at the expense of manufactures. Here, the effort was, by protective duties in favor of manufactures, to impair the market abroad for our surplus agricultural products. In England, it was called the protection of agriculture; here, the protection of manufactures. In England, the blow was aimed at manufactures; here, the injury was inflicted on agriculture, commerce, and navigation. To build up an adequate home market here for our vast and rapidly-augmenting agricultural products, by taxes on the exchange of our exports in foreign markets, was as impossible as it would be to establish a sufficient home market for British

manufactures by the corn laws. Manufactures are the great British exports, and agricultural products the chief American exports; and any restriction upon the exchanges of either in the foreign market, to which exports must always look for a purchaser, must be disastrous in its effects. The ruinous consequences of the protective system having been proved in England by her own most enlightened statesmen, and demonstrated by experience, it has been surrendered there by most of those who sustained it heretofore, under the lead of its own former most able and distinguished advocate; and now, when it has failed abroad, after reducing millions there to want and misery, we are asked, after its overthrow there and here, to reëstablish at home the condemned and abandoned British protective policy. At the very time when the markets of Great Britain are open to our products by the repeal of her corn laws, we are desirous to prevent their operation in favor of those products by high or prohibitory duties on the only fabrics for which they can be exchanged.

There yet remains tobacco (one of our important staples) on which heavy duties, not for protection but for revenue only, are still imposed in England; but if our present commercial policy is maintained here, it is not doubted that even on this article the present high duties will be reduced, with the progressive advance, there and throughout the world, of the more liberal and enlightened system of unrestricted exchanges.

It is believed that the tariff of 1846 will vindicate itself by its results; that it will furnish more revenue than the act it superseded, and more rapidly advance the business and prosperity of the whole country. The duties are imposed only for revenue to support the Government, to bring money into the Treasury; and not to enhance prices, or to advance particular classes or pursuits at the expense of others. The duties are assessed on all imports in exact proportion to their value, and not according to the system of specific duties and minimums, by which the percentage of taxation invariably rises as the value of the article is depressed, and sinks as it rises in value; thus uniformly discriminating in favor of the wealthy few, and against the toiling millions. No adequate reason has ever been advanced why all duties should not be imposed on all articles in proportion to their real value. As to frauds, our merchants and public officers are as familiar with the foreign as with the home price-current. The duty being assessed on each cargo in proportion to its value at the port of exportation, that value being governed by the price at the one port from which the shipment was made, is much more easily ascertainable than the home value, which is different in nearly all our principal cities. No apprehensions are entertained by this Department of imposition by fraudulent invoices or false valuations. It is fully believed that a system of fair and honest valuation can and will be established, by increased vigilance at home and abroad, by making one custom-house and one set of appraisers a check upon the other—thus establishing uniformity throughout the Union, and finally subjecting the whole to supervision here, under the immediate direction and superintendence of this Department. It is believed that the aggregate revenue under the new tariff, exceeding that under the old, will demonstrate that the Government has not lost by fraudulent invoices or false valuations under the system

of duties *ad valorem*, and that the duties will be collected according to the actual value of the imports; which it is not pretended, nor was it designed, that they should be under a system of minimum or specific duties. It is respectfully submitted that the new system, so just and equal in all its purposes, should have a fair trial. Even those who oppose it from a sincere conviction that it is erroneous, ought to desire that it should be fairly tried. If it fails, as they believe, it can then be abandoned and the old system restored; but if the new tariff succeeds, as is the confident belief of this Department, it will be a triumph of justice and of equal rights, reflecting the highest honor on our free institutions.

It is remarkable that all the able and philosophical writers on this great question, both in Europe and America, unconnected with party or politics, and influenced only by a regard for truth and the best interests of all nations, have long and faithfully advocated the great doctrine of free exchanges, even when the practice of Governments was opposed to their views; and they now enjoy the high satisfaction of seeing what they regarded axiomatic truths incorporated into the policy of the two greatest Powers of the world, and moving onward to the great and final victory of universal peace and unrestricted commerce.

A copy of the instructions for carrying into effect the new tariff is hereto annexed, marked J.

In connection with the finances, the suggestions made in my last annual report in regard to the reduction and graduation of the prices of the public lands in favor of settlers and cultivators are again respectfully submitted to the consideration of Congress, as a certain means of augmenting the revenue. The public lands now subject to sale at private entry exceed one hundred and forty millions of acres, a vast portion of which, long in market, is wholly unsaleable at existing rates, but would, if reduced and graduated, find many purchasers at lower rates. The sales in the Chickasaw cession, in the States of Alabama, Mississippi, and Tennessee, established the fact, that the application of the principle of reduction and graduation rapidly augments the proceeds of the sales. The addition to the wealth of the nation in the augmented value of these lands, as well as the crops that have been already raised upon them, cannot be less than thirty millions of dollars. This district having been sold for the benefit of the Chickasaws, is the only one of the land districts in the new States to which the principle of reduction and graduation has been applied; and the result has proved the beneficial effects of this great measure, both as a means of augmenting the revenue and increasing the public welfare.

By a communication from the General Land Office, hereto annexed, (marked K,) it appears that the quantity of public lands in that cession is 4,316,925 acres, of which 3,681,309 have been sold. The average price realized in less than nine years, up to the 30th of June, 1845, was ninety-one cents per acre; the lands being subject to sale by the treaty, the first year at \$1 25 per acre, the second year at \$1 per acre, the third year at fifty cents per acre, the fourth year at twenty-five cents per acre, and the fifth and all succeeding years at twelve and a half cents per acre. This is a lower price and a much more rapid reduction than was proposed in regard to the public lands; and yet this district, in which the sales were

made in the same manner, (except the graduation,) by the United States, as other public lands, has commanded a larger proportional sum in the same period than any other land district in the United States. It also appears, by the official report from the Commissioner of the General Land Office, that if the whole of the public lands in each of the land districts of the several new States of the Union had been sold within the same period, at the same rates, there would have been a saving to this Government, including interest at six per cent. on its revenue from public lands, of \$61,990,657. But few of these lands were purchased for speculation, but (as the entries show) chiefly by settlers and cultivators, distinguished for enterprise and industry, as well as for moral worth and intelligence; and whilst contributing largely in money from the sales, have added many millions of dollars to the aggregate wealth of the nation, in the improvement and cultivation of these lands. If a graduation bill, in the form in which it passed the Senate on its return from the House, during the last session, should become a law, it would increase the revenue from the public lands from half a million to a million of dollars per annum; and if adopted, together with the proposed duty on tea and coffee, the loan might be safely reduced to eighteen millions of dollars. If, however, the principle of graduation applied to the Chickasaw cession were adopted as regards all the public lands, it would increase for many years the revenue from that source, as proved by the data presented in the table before referred to, several millions of dollars per annum.

It is believed that the sales at the prices reduced and graduated should be confined to limited quantities, sold only for settlement and cultivation. In this manner, whilst the aggregate wealth of the nation and revenue of the Government are rapidly augmented, the wages of labor must be enhanced, by affording to our working classes and the industrious poor certain means, whenever a reduction of their wages shall be proposed, of purchasing homes for themselves and families, at the reduced rates to be established, in relation to the public lands, by the graduation bill.

Some augmentation of the revenue might be produced by removing several onerous restrictions in the preëmption law, and especially by extending its just and salutary provisions to the unsurveyed lands to which the Indian title has been extinguished. By returns from the General Land Office up to the 1st of November last, it appears that whilst the surveyed lands not yet offered at public sale, to which the preëmption principle now extends, amounted to 15,665,441 acres, the unsurveyed, to which the Indian title has been extinguished, amounted to 92,060,572 acres; the opening of which to preëmptions could not fail to augment the revenue. It would carry thousands of settlers upon these lands in advance of the surveys as well as the sales, who would desire to purchase the farms occupied by them, the existence of which would give increased value to the remaining lands, and largely augment the proceeds of the sales. Whilst the measure would thus increase the revenue, it would secure homes to those enterprising and patriotic settlers who move in advance into the wilderness, extending the blessings of civilization, diffusing the influence and advancing the progress of republican principles, and soon adding State after State to the American Union.

No inconsiderable addition could also be made to the revenue by

authorizing the sale of that portion of the public lands containing copper and other ores, whilst the measure would more rapidly develop the resources of this valuable region, and at the same time convert into owners and proprietors those who now occupy the relation of tenants to the Federal Government as a landlord.

If Congress, at an early period of the present session, would impose the proposed duty on tea and coffee, reduce and graduate the price of the public lands in favor of settlers and cultivators, extend the preëmption system to the unsurveyed lands to which the Indian title has been extinguished, and authorize the sale of that portion of the public lands containing copper and other valuable ores, the loan might safely be reduced from twenty-three to seventeen millions of dollars.

Annexed are copies (marked L) of instructions, issued by this Department, to carry into effect the act of the 6th of August last, establishing the warehouse system. The large majority by which this law was passed, and the beneficial results already accomplished, clearly indicate that it may be regarded as a part of the settled policy of the country. That it would have been more advantageous if there had been no limit to the time for retaining goods in the warehouse, is the belief of this Department; but the measure having been adopted in its present form as a compromise of conflicting opinions, no recommendation is submitted to disturb that compromise. It is believed that hereafter this great measure will vindicate itself so clearly by its results, that amendments may be obtained by very general consent at a future period. Both as a means of augmenting revenue and of increasing the commerce and prosperity of the country, it is a most important measure. Under its beneficial influence our own great commercial cities will soon rival, and ultimately surpass, the largest marts of European commerce, augmenting most rapidly the wealth and business of the whole country. Important as it is to agriculture, commerce, and navigation, manufactures also will derive from it, in a series of years, great advantages. The benefits augmented means accruing to those concerned in agriculture, commerce, and navigation, arising from the warehouse bill, will enable them to purchase more of our own manufactures, whilst that interest will not be so seriously affected as it has been by auctions and forced sales of foreign merchandise. Most of these goods, under the warehouse bill, will wait in store for a purchaser, instead of forced sales in our markets because the goods cannot be warehoused.

As this bill will also render our great commercial cities immense marts of assorted cargoes, where merchants from all the world will eventually come to seek a supply, our own manufactures will often be bought, as a part of those assorted cargoes, by purchasers that never would have been found in the absence of such a system.

In Liverpool and its suburbs the number of bonded warehouses is estimated at five hundred; and in London and other ports of the British empire, at many thousands. These immense structures—stretching along their fine docks and mighty basins, a single warehouse often covering many acres of ground, and storing, throughout the year, assorted cargoes of several hundred millions of dollars in value—invite to these marts the merchants and commerce of the world. Indeed, this is one of

the great means by which England has built up her vast commerce; and for a long series of years her whole people, whether for or against protection, acknowledge the important benefits of this system. Here, the advantages would ultimately be still greater; inasmuch as our chief commercial cities are already nearer than those of Europe to the centre of the territory, population, and commerce of the world, and are destined, at no distant day, to be brought still nearer, when the waters of the Atlantic and Pacific shall be united at the Mexican isthmus; which, combined with our possessions on the Pacific, would revolutionize in our favor the commerce of the world, and more rapidly advance our greatness, wealth, and power, than any event that has occurred since the adoption of the Constitution.

It is deemed important that our revenue laws should be extended to Oregon, not only as a means of collecting duties there, but also to defeat any effort that might be made from Asia, or elsewhere, to introduce foreign merchandise, free of duty, into Oregon, (now acknowledged to be a part of the Union,) and then claim the right, under the Constitution, to bring such articles from Oregon, exempt from duty, into any other part of the Union. Two collection districts might, perhaps, be conveniently established: the one near the mouth of the Oregon river, and the other at or near Puget's Sound. With a system of liberal donations of tracts of land in Oregon, sufficient for farms, to settlers and emigrants, this highly interesting portion of the Union would soon contain a considerable population; and, near and convenient as it is to Asia, its commerce would rapidly increase, and large revenues accrue to the Government.

Much time and attention have been given by this Department to the highly important subject of our light-house system, placed by Congress under its supervision. In the month of June, 1845, Lieutenants Thornton A. Jenkins and Richard Bache, of the Navy, were detailed by the Navy Department to visit, under instructions from the Treasury, some of the principal European light-houses, as well as our own. Having completed their examination before the close of the last session of Congress, they communicated the result to this Department, in a most able and interesting report, containing full and valuable information upon this subject. Accompanying this report was a most able paper from Mr. Leonor Fresnel, the distinguished secretary of the board of light-houses in France. That paper, together with the report from this Department, was communicated to Congress on the 5th of August last. Having examined with great care the relative advantages of the reflecting lights and of the refracting or lens apparatus, no doubt is entertained of the vast superiority of the latter, as furnishing a light more brilliant as well as more economical. In the report of this Department on this subject, on the 5th of August last, the organization of a board, without any expense to the Government, to consist of the Fifth Auditor, the superintendent of the coast survey, two naval officers, two engineer officers, (one a military the other a topographical engineer,) and a secretary, who might be a junior officer of the Navy, was recommended as the most efficient means of combining that information possessed by no one person, as regard to coasts and channels, the wants of navigation, the location and construction of the light-houses, and the mechanical principles

involved in lighting, which would enable this Department to render the whole system more useful and economical.

The coast survey and the light-house system, the warehouse bill and the ad valorem revenue tariff, are all great, efficient and coöperative instruments in giving to our country advantages over all others as competitors for the commerce of the world.

The survey of the coast of the United States has made rapid and satisfactory progress during the past year. This Department has watched with great interest the gradual development of the plan for extending the survey to all sections of the coast, and it has in successive years sanctioned the estimates for this important object. Those now presented by the superintendent are in pursuance of the policy which has received the approval of the Department and of two successive Congresses. The plan is recommended by economy, and the rapidity with which the fruits of the work are realized in the production and circulation of maps and charts of different parts of the coast. The highly interesting exploration of the Gulf Stream, which has proved so important and successful a part of the work, has been attended with the loss of one of the most valuable assistants in the survey, and an ornament to the profession to which he belonged. Lieutenant George M. Bache, of the Navy, commanding the coast survey brig Washington, was, with ten of the petty officers and seamen of the vessel, swept from the deck in the hurricane of the 8th of September, never to regain the ship. The surviving officers have borne cheerful testimony to the coolness and ability which he displayed on this trying occasion; and the execution, after he had perished, of the last order which he had given, was the means, under Providence, of saving the lives of those under his command.

This Department has united with that of the Navy in recording these opinions, as also in expressing a strong approval of the conduct of the surviving officers and crew of the Washington, who, in the midst of the most extreme danger, preserved perfect coolness and effective discipline, and finally succeeded in bringing the wreck into port.

● Having now presented, in regard to the subjects entrusted to its supervision by the two Houses of Congress, the views of this Department, it is gratifying to know that to them belongs the power to correct all its errors; and, under the guidance of an all-wise and gracious Providence, to advance all the great interests, the honor, welfare, and glory of our beloved country.

R. J. WALKER,
Secretary of the Treasury.

HON. GEORGE M. DALLAS,
*Vice President of the United States,
and President of the Senate.*

A.

Statement of Duties, Revenues, and Public Expenditures, during the fiscal year ending 30th June, 1846, agreeably to the warrants issued, exclusive of trust funds.

	Amount.	Total.
The receipts into the Treasury during the fiscal year ending 30th June, 1846, were as follows: From customs, viz: During the quarter ending 30th September, 1845..... During the quarter ending 31st December, 1845..... During the quarter ending 31st March, 1846..... During the quarter ending 30th June, 1846.....		
	\$8,861,932 14	
	4,192,790 77	
	7,357,192 51	
	6,300,752 45	
		\$26,712,667 87
From sales of public lands.....	-	2,694,452 48
From miscellaneous and incidental sources.....	-	92,126 71
Total receipts..	-	29,499,247 06
Balance in Treasury 1st July, 1845..	-	7,658,306 22
Total means..	-	37,157,553 28
The expenditures for the fiscal year ending 30th June, 1846, exclusive of trust funds, were, viz: CIVIL LIST. Legislative..... Executive..... Judiciary..... Governments in the Territories of the United States..... Surveyors and their clerks..... Officers of the mint and branches.. Commissioner of Public Buildings.. Secretary to sign patents for public lands.....		
	944,270 84	
	856,909 44	
	544,732 30	
	64,845 82	
	67,320 42	
	42,307 88	
	2,000 00	
	1,237 00	
		2,523,624 20
Total civil list.....	-	
Carried forward..	-	2,523,624 20

A—Continued.

	Amount.	Total.
Brought forward.....	-	\$2,523,624 20
FOREIGN INTERCOURSE.		
Salaries of Ministers.....	\$63,016 48	
Salaries of Secretaries of Legation.	13,580 51	
Salaries of Chargés d'Affaires.....	69,034 32	
Salary of the Minister to Turkey...	8,000 00	
Salary of the dragoman to Turkey, and contingencies.....	3,600 00	
Contingent expenses of all the mis- sions abroad.....	38,426 53	
Outfits of Ministers and Chargés d'Affaires.....	89,809 00	
Commissioner to Sandwich Islands.	2,450 00	
Commissioner and Secretary to re- side in China.....	5,000 00	
Contingent expenses of foreign inter- course.....	21,941 69	
Salary of the consul at London....	2,000 00	
Relief and protection of American seamen.....	67,126 52	
Clerk hire, office rent, &c., to Amer- ican consul at London.....	2,800 00	
Intercourse with Barbary Powers..	8,248 24	
Interpreters, guards, and other ex- penses of consulates in the Turkish dominions.....	1,000 00	
Payments under the ninth article of the treaty with Spain.....	1,900 00	
Total foreign intercourse...	-	397,933 29
MISCELLANEOUS.		
Surveys of public lands.....	153,837 66	
Support and maintenance of light- houses.....	400,877 29	
Marine hospital establishment.....	68,678 70	
Building marine hospitals.....	42,887 49	
Public buildings in Washington....	36,656 95	
Support and maintenance of the penitentiary, District of Columbia	17,400 87	
Furniture for the President's House	11,358 28	
Carried forward.....	731,697 24	2,921,557 49

A—Continued.

	Amount.	Total.
Brought forward.....	\$731,697 24	\$2,921,557 49
Relief of the several corporate cities of the District of Columbia.....	122,516 49	
Auxiliary watch of Washington.....	6,176 00	
Support of insane persons in the District of Columbia.....	5,325 79	
Patent fund.....	42,128 70	
Distribution of the sales of the pub- lic lands.....	25,125 23	
Payments to Maine and Massachu- setts for expenses incurred in pro- tecting the heretofore disputed ter- ritory on the northeastern frontier of the United States.....	56,754 63	
Building custom-houses and ware- houses.....	115,940 00	
Survey of the coast of United States	100,000 00	
Mint establishment.....	92,771 50	
Relief of sundry individuals.....	58,314 94	
Running and marking the boundary line between the United States and the possessions of Great Britain	75,000 00	
Three per cent. to State of Illinois..	25,087 45	
Five per cent. to State of Michigan..	1,259 93	
Five per cent. to State of Arkansas..	1,788 76	
Two per cent. to State of Mississippi, per act 4th September, 1841....	146,823 75	
Debentures and other charges.....	322,808 17	
Additional compensation to officers of customs.....	88,346 25	
Duties refunded under protest.....	859,974 77	
Payment of horses, &c., lost.....	34,330 46	
Repayment for lands erroneously sold.....	24,731 18	
Refunding purchase money for lands sold in Greensburg district, La. .	19,877 95	
Expenses incident to loans.....	2,400 00	
Results and account of the Exploring Expedition.....	21,747 26	
Preparing indices to the manuscript papers of Washington.....	1,252 00	
Testing the capacity and usefulness of the electro-magnetic telegraph.	7,617 30	
Carried forward.....	2,989,795 75	\$2,921,557 49

A—Continued.

	Amount.	Total.
Brought forward.....	\$2,989,795 75	\$2,921,557 49
Payment of books ordered by Congress.....	9,338 55	
Expenses in relation to insolvent debtors of the United States.....	92 91	
Manual for custom-houses in relation to sugar	3,200 00	
Purchase of lots in the rear of the General Post Office Department.	22,150 00	
Supplying any deficiency in the regular revenues from postage, &c. .	650,000 00	
Postage charged to the executive departments or bureaus thereof, &c.	160,231 62	
Additional compensation to judges of Missouri, &c.....	5,206 79	
Clerk to commissioners to remit duties on goods destroyed by fire in New York.....	1,000 00	
All other miscellaneous items.....	2,926 73	
For a proposed edition of the "Laws and Treaties" of the United States.	17,500 00	
Total miscellaneous.....	-	3,861,442 35
UNDER THE DIRECTION OF THE WAR DEPARTMENT.		6,782,999 84
Army proper.....	4,049,929 06	
Military Academy.....	140,852 35	
Fortifications and other works of defence.....	1,031,327 60	
Armories, arsenals, and munitions of war.....	1,112,613 18	
Harbors, roads, rivers, &c.	239,625 49	
Surveys	74,783 64	
Pensions	1,784,988 30	
Indian department.....	944,454 26	
Claims of the State of Virginia....	26,731 45	
Arming and equipping the militia..	193,011 44	
Payments to volunteers and militia of States and Territories.....	544,346 33	
Mexican hostilities.....	3,404,648 04	
Relief of individuals, and miscellaneous	32,117 21	
Total under War Department	-	13,579,428 35
Carried forward.....	-	20,362,428 19

A—Continued.

	Amount.	Total.
Brought forward.....	-	\$20,362,428 19
UNDER THE DIRECTION OF THE NAVY DEPARTMENT.		
Pay and subsistence, including medicines, &c.....	\$3,252,850 29	
Increase, repairs, ordnance, and equipments	1,481,534 35	
Contingent expenses.....	484,928 60	
Navy-yards	506,224 39	
Navy hospitals and asylums.....	48,567 02	
Magazines	472 14	
Relief of individuals, and miscellaneous	184,238 55	
Pensions.....	129,774 84	
Mexican hostilities.....	147,619 40	
Marine corps.....	214,653 12	
Total under Navy Department	-	6,450,862 70
PUBLIC DEBT.		
Paying the old public debt.....	32,568 07	
Interest on loans of 1841, 1842, and 1843	833,953 75	
Redemption of the loan of 1841....	46,082 17	
Redemption of Treasury notes.....	296,449 80	
Interest on Treasury notes.....	8,769 52	
Total public debt.....	-	1,217,823 31
Total expenditures.....	-	28,031,114 20
Balance in the Treasury 1st July, 1846	-	9,126,439 08

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 5, 1846.*

R. H. GILLET, *Register.*

B.

Statement of Duties, Revenues, and Public Expenditures, for the first quarter of the fiscal year, from 1st July to 30th September, 1846, agreeably to warrants issued, exclusive of trust funds.

	Amount.
RECEIPTS.	
From customs.....	\$6,153,826 38
From sales of public lands.....	663,702 94
From miscellaneous and incidental sources.....	35,011 10
From Treasury notes issued under act of 23d July, 1846.....	1,953,950 00
	8,806,490 42
EXPENDITURES.	
Civil, miscellaneous, and foreign intercourse.....	\$1,644,271 20
Army proper, &c.	8,153,659 30
Fortifications, ordnance, and arming militia.....	462,627 09
Indian department.....	827,880 03
Pensions.....	962,757 77
Naval establishment.....	1,969,980 76
Redemption of Treasury notes, and interest.....	62,096 82
Redemption of Treasury notes which had been purchased, including interest.....	5,388 30
	14,088,661 27

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 5, 1846.*

R. H. GILLET, *Register.*

C.

Statement exhibiting the quantity and value of Teas consumed annually, from 1821 to 1846, and the amount of duty which accrued on the same from 1821 to 1832, together with the average rate of duty per pound, and the equivalent ad valorem, during the years which the article was subject to duty.

Years.	Teas consumed.		Duties.	Average rate of duty.	Equivalent ad valorem duty.
	Pounds.	Value.			
				Cents.	Per cent.
1821.	4,586,223	\$1,080,264	\$1,442,367 13	31.45	133.52
1822.	5,305,588	1,160,579	1,637,835 02	30.87	141.12
1823.	6,474,934	1,547,695	2,000,754 60	30.09	129.27
1824.	7,771,619	2,224,203	2,587,949 13	33.03	116.35
1825.	7,173,740	2,246,794	2,405,355 02	33.53	107.05
1826.	8,482,483	2,443,587	2,911,188 17	34.32	119.13
1827.	3,070,885	942,439	1,029,360 65	33.52	109.22
1828.	6,289,581	1,771,993	2,138,457 54	34.00	120.68
1829.	5,602,795	1,531,460	1,889,822 75	33.73	123.40
1830.	6,873,091	1,532,211	2,287,364 68	33.28	149.28
1831.	4,656,681	1,057,528	1,478,496 22	31.75	139.80
1832.	8,627,144	2,081,339	1,216,427 30	14.01	58.44
1833.	12,927,043	4,775,081	-	-	-
1834.	13,193,553	5,122,275	-	-	-
1835.	12,331,638	3,594,293	-	-	-
1836.	14,484,784	4,472,342	-	-	-
1837.	14,465,722	5,003,401	-	-	-
1838.	11,978,744	2,559,246	-	-	-
1839.	7,748,028	1,781,824	-	-	-
1840.	16,860,784	4,059,545	-	-	-
1841.	10,772,087	3,075,332	-	-	-
1842.	13,482,645	3,567,745	-	-	-
1843.	12,785,748	3,405,627	-	-	-
1844.	13,054,327	3,152,225	-	-	-
1845.	17,162,550	4,809,621	-	-	-
1846.	16,891,020	3,983,337	-	-	-

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 7, 1846.

R. H. GILLET, Register.

C—Continued.

Statement exhibiting the quantity and value of Coffee consumed annually, from 1821 to 1846, and the amount of duty which accrued on the same from 1821 to 1832, together with the rate of duty per pound, and the equivalent ad valorem, during the years which the article was subject to duty.

Years.	Coffee consumed.		Duties.	Rate of duty.	Equivalent ad valorem duty.
	Pounds.	Value.			
				Cents.	Per cent.
1821...	11,886,063	\$2,402,311	\$594,303 15	5	24.74
1822...	18,515,271	3,899,042	925,763 55	5	23.74
1823...	16,437,045	2,835,420	821,852 25	5	28.98
1824...	20,797,069	2,513,950	1,039,853 45	5	41.36
1825...	20,678,062	1,995,892	1,033,903 10	5	51.80
1826...	25,734,784	2,710,536	1,286,739 20	5	47.47
1827...	28,354,197	1,139,607	1,417,709 85	5	124.40
1828...	39,156,733	3,695,241	1,957,836 65	5	52.98
1829...	33,049,695	3,052,020	1,652,484 75	5	54.14
1830...	38,363,687	3,180,479	1,918,184 35	5	60.31
1831...	75,700,757	5,796,139	1,514,015 14	2	26.12
1832...	36,471,241	2,516,120	364,712 41	1	14.49
1833...	75,057,906	7,525,610	-	-	-
1834...	44,346,505	4,473,937	-	-	-
1835...	91,753,002	9,381,689	-	-	-
1836...	77,647,300	7,667,877	-	-	-
1837...	76,044,071	7,335,506	-	-	-
1838...	82,872,633	7,138,010	-	-	-
1839...	99,872,517	9,006,685	-	-	-
1840...	86,297,761	7,615,824	-	-	-
1841...	109,200,247	9,855,273	-	-	-
1842...	107,383,567	8,447,851	-	-	-
1843...	85,916,666	5,923,927	-	-	-
1844...	149,711,820	9,054,298	-	-	-
1845...	94,358,939	5,380,532	-	-	-
1846...	124,336,054	7,802,894	-	-	-

TREASURY DEPARTMENT,
REGISTER'S OFFICE, December 7, 1846.

R. H. GILLET,
Register of the Treasury.

D.

Statement of all Treasury Notes paid under the provisions of the act of Congress approved 10th August, 1846, which had been stolen and put into circulation, and not cancelled.

Date.	To whom paid.	Amount.
1846.		
Sept. 15..	Martin Pleasants & Co.	\$1,139 23
" 23..	N. Wright.....	564 05
" 23..	Bank of Baltimore.....	514 96
" 25..	J. G. Gregory & Co.	1,080 38
" 26..	James McMaster.....	545 05
" 28..	Union Bank, Providence, R. I.	1,544 63
Oct. 7..	Anizi Hathaway.....	514 96
" 9..	Bank of Pennsylvania.....	514 88
" 22..	Philadelphia Saving Fund Society.....	1,133 21
" 22..	Phoenix Mutual Insurance Co., Philadelphia	210 28
" 22..	Delaware Insurance Company, Philadelphia	514 88
Nov. 7..	Bank of Delaware County.....	108 28
" 10..	Andrew C. Craig.....	53 75
" 10..	State Bank, Newark.....	2,580 61
" 10..	Louisville Savings Institution.....	108 00
" 18..	August Belmont.....	595 21
" 18..	James M. Franciscus.....	540 50
" 18..	Eneas Smith.....	108 40
" 19..	R. H. & G. M. Bailey.....	541 40
" 24..	Bank of America.....	228 12
" 27..	E. W. Clark & Brothers.....	108 10
" 28..	Swain, Abel & Simmons.....	542 00
" 28..	John D. Williams.....	1,544 63
" 28..	Moses Wood.....	542 00
" 30..	John B Dana.....	1,569 80
		17,446 31

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 1, 1846.

R. H. GILLET,
Register of the Treasury.

E.

Statement of the amount of the Public Debt paid from the 4th March, 1845, to the 1st December, 1846.

	Amount.
Old funded and unfunded debt	\$42,441 83
Debts of the corporated cities of the District of Columbia	60,000 00
Reimbursements of Treasury notes under acts prior to act of 22d July, 1846	856,748 25
Reimbursement of Treasury notes per act July, 1846	513,600 00
Redemption of the loan of 1841	207,814 94
	\$1,680,605 02

Statement of the amount of interest on the Public Debt paid from 4th March, 1845, to 1st December, 1846.

	Amount.
Interest on the public debt	\$1,399,567 33
Interest on Treasury notes	21,666 72
Interest on debts of several corporate cities, D. C. ...	106,808 57
	\$1,528,042 62

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 3, 1846.*

R. H. GILLET,
Register of the Treasury.

F.

Statement of the Debt of the United States on the 4th March, 1845.

Of the principal and interest of the old funded and unfunded debt	\$176,450 55
Treasury notes issued during the war of 1812	4,317 44
Certificates of the Mississippi stock	4,320 09
Debt of the corporate cities of the District of Columbia ..	1,200,000 00
Outstanding Treasury notes of the issues of 1837 to 1843	1,244,779 22
Loan of 1841, at 6 per cent., (interest ceased 31st December, 1844)	210,814 94

Loan of 1842, at 6 per cent.	\$8,343,886 03
Do. 1843, 5 do.	6,604,231 35
	\$17,788,799 62

Statement of the Debt of the United States on the 1st December, 1846.

Of the principal and interest of the old funded and unfunded debt.	\$134,008 72
Treasury notes issued during the war of 1812.	4,317 44
Certificates of the Mississippi stock.	4,320 09
Debt of the corporate cities of the District of Columbia.	1,140,000 00
Outstanding Treasury notes of issues of 1837 to 1843.	388,030 97
Do. do. issued under the act of 22d July, 1846, viz:	
Amount bearing interest of 1 mill per cent.	\$1,766,450
Do. do. 5 2-5 do.	2,086,650
	3,853,100 00

There are \$709,700 00 of Treasury notes of all kinds in the hands of the accounting officers which have been cancelled, and not yet received and entered on the Register's books.

Loan of 1841, at 6 per cent., (interest ceased 31st December, 1842).	3,000 00
Loan of 1842, at 6 per cent.	8,343,886 03
Do. 1843, 5 do.	6,604,231 35
Do. 1846, 6 do.	3,461,600 00
	18,412,717 38
Loan of 1846, at 5 per cent., in payment of the fourth and fifth instalments of the Mexican indemnity of the \$320,000 authorized.	320,000 00
(Certificates have been issued for \$246,809 87.)	
	\$24,256,494 60

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1846.*

R. H. GILLET.

F F.

Proposals for United States loan.

TREASURY DEPARTMENT, *October 30, 1846.*

An act having been passed by Congress and approved by the President of the United States on the 22d July, 1846, entitled "An act authorizing an issue of Treasury notes and a loan," the undersigned, Secretary of the Treasury, will, in pursuance of the provisions of said act, receive proposals at the Treasury until the 12th of November, 1846, inclusive, for the subscription of a loan of five millions of dollars,

on a stock bearing an interest of six per cent. per annum, payable semi-annually. The proposals will state the price to be paid for said stock. The money loaned to be placed to the credit of the Treasurer of the United States, with him or with either of the assistant treasurers at Boston, New York, or Charleston, or the treasurer of the mint at Philadelphia or New Orleans. Stock will be inscribed on the books of the Department, and certificates issued for the sums thus agreed for, on evidence of the deposit of the money as provided above, bearing interest from the date of the deposit, and irredeemable before the 12th of November, 1856. The proposals will state where the money will be deposited, and should be directed in letters, under seal, to the Secretary of the Treasury, endorsed, "Proposals for the United States loan." No offer for any sum under one thousand dollars will be considered.

R. J. WALKER,
Secretary of the Treasury.

G.

Statement exhibiting the value of Merchandise imported paying duty, the amount of duty which accrued on the same, and also the rate per centum ad valorem of the said duties on the respective values, during the years 1844, 1845, and 1846.

Period of importation.	Value paying duty.	Duties.	Rate per cent. ad valorem.
1844. Imported ad valorem goods	\$52,315,291	\$14,449,348 03	27.62
Imported specific articles	31,352,863	14,531,208 77	46.34
	83,668,154	28,980,556,80	34.64
1845. Imported ad valorem goods	\$60,191,862	\$16,278,117 22	27.04
Imported specific articles	34,914,862	14,540,737 65	41.64
	95,106,724	30,818,854 87	32.40
1846. Imported ad valorem goods	\$60,660,453	\$16,521,117 12	27.23
Imported specific articles	36,263,605	13,859,582 18	38.21
	96,924,058	30,378,699 30	31.34
1844. Excess of specific duties over ad valorem			\$81,860 74
1845. Excess of ad valorem duties over specific			\$1,737,379 57
1846. Excess of ad valorem duties over specific			2,663,534 94
Excess in 1845 and 1846			4,400,914 51
Deduct excess of specific duties in 1844			81,860 74
Excess in three years of ad valorem duties over the specific			4,320,053 77

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 7, 1846.

R. H. GILLET, Register, &c.

REGULATIONS OF THE TREASURY DEPARTMENT.

H.

Circular to Collectors, Receivers, Treasurer of the Mint and Branch Mints, Assistant Treasurers, Disbursing Agents, and Officers of the Government of the United States.

TREASURY DEPARTMENT, *August 25, 1846.*

By the act of the 6th August, 1846, establishing the constitutional Treasury, it is provided as follows:

"SEC. 20. *And be it further enacted*, That no exchange of funds shall be made by any disbursing officers or agents of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than on exchange for gold and silver; and every such disbursing officer, when the means for his disbursements are furnished to him in gold and silver, shall make his payments in the money so furnished; or when those means are furnished to him in drafts, shall cause those drafts to be presented at their place of payment, and properly paid according to the law; and shall make his payments in the money so received for the drafts furnished, unless, in either case, he can exchange the means in his hands for gold and silver at par. And it shall be, and is hereby, made the duty of the head of the proper Department immediately to suspend from duty any disbursing officer who shall violate the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation, and all the circumstances accompanying the same and within the knowledge of the said Secretary, to the end that such officer or agent may be properly removed from office, or restored to his trust and the performance of his duties, as to the President may seem just and proper: *Provided, however*, That those disbursing officers having, at present, credits in the banks, shall, until the first day of January next, be allowed to check on the same, allowing the public creditors to receive their pay from the banks either in specie or bank notes.

"SEC. 21. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury to issue and publish regulations to enforce the speedy presentation of all Government drafts for payment at the place where payable, and to prescribe the time, according to the different distances of the depositories from the seat of Government, within which all drafts upon them, respectively, shall be presented for payment; and, in default of such presentation, to direct any other mode and place of payment which he may deem proper; but, in all these regulations and directions, it shall be the duty of the Secretary of the Treasury to guard, as far as may be, against those drafts being used or thrown into circulation as a paper currency, or medium of exchange. And no officer of the United States shall, either directly or indirectly, sell or dispose to any person or persons, or corporations, whatsoever, for a premium, any Treasury note, draft, warrant, or other public security, not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security,

in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office."

It is obvious that the great and beneficial purpose of Congress in these provisions is, to enlarge the circulation of gold and silver, and to prevent Treasury drafts becoming a paper currency. It being made the duty of this Department to enforce these provisions of the law, and to issue and publish regulations for that purpose, the following have been adopted:

1st. All Government drafts shall be made payable to order, and not to bearer.

2d. They shall be assignable only by special endorsement.

3d. They shall be presented for payment at the places where payable, namely: If payable at a place distant not more than fifty miles from the seat of Government of the United States, they must be presented within twenty days from the date of the draft. If payable at a place distant more than fifty miles from the seat of Government, and not exceeding one hundred miles, they must be presented within forty days from the date of the draft. If payable at a place distant more than one hundred miles, and not exceeding two hundred, from the seat of Government, they must be presented within sixty days from the date of the draft. If payable at a place more than two hundred miles from the seat of Government, and not exceeding four hundred, they must be presented within eighty days from the date of the draft; and if payable at any place exceeding four hundred miles from the seat of Government, they must be presented within ninety days from the date of the draft.

4th. All drafts not presented within the times above described must be returned by the holders to the Treasurer of the United States, when such order shall be made for the payment of such drafts as will best comport with the public interest, and tend to prevent delay in the presentation of future drafts, or any attempt to convert them into a paper circulation.

5th. No exchange of funds shall be made by disbursing officers or agents of the Government, except for gold and silver; and every such disbursing officer, when furnished with specie for disbursement, shall make his payments in the money so furnished, or when furnished with drafts, shall cause those drafts to be presented at the place of payment and properly paid according to the law, and shall make his payments in the money so received for the drafts furnished, unless in either case he can exchange the means on his hand for gold and silver at par.

6th. No payment can be made in Treasury drafts by disbursing agents to the public creditors, even at the request of such creditors.

7th. All premiums received by any agent or officer of the Government on any Treasury draft or public security not the private property of the holder, must be accounted for and paid to the Government of the United States.

8th. No Treasury drafts shall be reissued, but the same when paid at the place where payable, shall be immediately cancelled by the public officer receiving the same, by punching two or more holes through the drafts, not defacing the date or number, and writing on the face of each

draft in large characters, "cancelled by A. B., Assistant Treasurer," &c., as the case may be.

A strict compliance with all these regulations will be required from all disbursing agents and officers of the Government of the United States.

R. J. WALKER,
Secretary of the Treasury.

Notice to Collecting, Receiving, and Disbursing Officers of the United States.

TREASURY DEPARTMENT, August 25, 1846.

In the 6th, 9th, 15th, and 16th sections of the act of the 6th instant, establishing the constitutional Treasury, it is provided as follows:

"SEC. 6. *And be it further enacted*, That the Treasurer of the United States, the treasurer of the mint of the United States, the treasurers, and those acting as such, of the various branch mints, all collectors of the customs, all surveyors of the customs acting also as collectors, all assistant treasurers, all receivers of public moneys at the several land offices, all postmasters, and all public officers of whatsoever character, be, and they are hereby, required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as allowed by this act, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered, by the proper Department or officer of the Government, to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by this or any other acts of Congress, or by any regulation of the Treasury Department made in conformity to law; and also to do and perform all acts and duties required by law, or by direction of any of the executive departments of the Government, as agents for paying pensions, or for making any other disbursements which either of the heads of those Departments may be required by law to make, and which are of a character to be made by the depositaries hereby constituted, consistently with the other official duties imposed upon them."

"SEC. 9. *And be it further enacted*, That all collectors and receivers of public money, of every character and description, within the District of Columbia, shall, as frequently as they may be directed by the Secretary of the Treasury or the Postmaster General so to do, pay over to the Treasurer of the United States, at the Treasury, all public moneys collected by them, or in their hands; that all such collectors and receivers of public moneys within the cities of Philadelphia and New Orleans, shall, upon the same direction, pay over to the treasurers of the mints in their respective cities, at the said mints, all public moneys collected by them, or in their hands; and that all such collectors and receivers of public moneys within the cities of New York, Boston, Charleston, and St. Louis, shall, upon the same direction, pay over to the assistant treasurers in their respective cities, at their offices, respectively, all the public moneys collected by them, or in their hands, to be safely kept by the

said respective depositaries until otherwise disposed of according to law; and it shall be the duty of the said Secretary and Postmaster General, respectively, to direct such payments by the said collectors and receivers at all the said places, at least as often as once in each week, and as much more frequently, in all cases, as they in their discretion may think proper."

"SEC. 15. *And be it further enacted*, That all marshals, district attorneys, and others having public moneys to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the treasurer of either of the mints in Philadelphia or New Orleans, to either of the other assistant treasurers, or to such other depositary constituted by this act as shall be designated by the Secretary of the Treasury in other parts of the United States to receive such payments, and give receipts or certificates of deposit therefor."

"SEC. 16. *And be it further enacted*, That all officers and other persons, charged by this act, or any other act, with the safe keeping, transfer, and disbursement of the public moneys, other than those connected with the Post Office Department, are hereby required to keep an accurate entry of each sum received, and of each payment or transfer; and that if any one of the said officers, or of those connected with the Post Office Department, shall convert to his own use, in any way whatever, or shall use, by way of investment in any kind of property or merchandise, or shall loan, with or without interest, or shall deposit in any bank, or shall exchange for other funds except as allowed by this act, any portion of the public moneys entrusted to him for safe keeping, disbursement, transfer, or for any other purpose, every such act shall be deemed and adjudged to be an embezzlement of so much of the said moneys as shall be thus taken, converted, invested, used, loaned, deposited, or exchanged, which is hereby declared to be a felony; and any failure to pay over or to produce the public moneys entrusted to such person shall be held and taken to be *prima facie* evidence of such embezzlement; and if any officer charged with the disbursements of public moneys shall accept or receive, or transmit to the Treasury Department to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor, in such funds as the said officer may have received for disbursement, or such other funds as he may be authorized by this act to take in exchange, the full amount specified in such receipt or voucher, every such act shall be deemed to be a conversion by such officer to his own use of the amount specified in such receipt or voucher; and any officer or agent of the United States, and all persons advising or participating in such act being convicted thereof before any court of the United States of competent jurisdiction, shall be sentenced to imprisonment for a term of not less than six months nor more than ten years, and to a fine equal to the amount of the money embezzled. And, upon the trial of any indictment against any person for embezzling public money under the provisions of this act, it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury, as required in civil cases, under the pro

visions of the act entitled 'An act to provide more effectually for the settlement of accounts between the United States and receivers of public moneys,' approved March third, one thousand seven hundred and ninety-seven; and the provisions of this act shall be so construed as to apply to all persons charged with the safe keeping, transfer, or disbursement of the public money, whether such persons be indicted as receivers or depositaries of the same; and the refusal of such person, whether in or out of office, to pay any draft, order, or warrant, which may be drawn upon him by the proper officer of the Treasury Department for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received or may be held, or to transfer or disburse any such money promptly, upon the legal requirement of any authorized officer of the United States, shall be deemed and taken, upon the trial of any indictment against such person for embezzlement, as *prima facie* evidence of such embezzlement."

The attention of all public officers enumerated in the above sections is hereby called to the provisions therein contained. Unless where otherwise specially directed, the officers referred to in the 9th section will make their deposits, in accordance with the provisions of this law, at least once each week.

The collectors at New York and Boston will make their deposits daily with the assistant treasurers.

R. J. WALKER,
Secretary of the Treasury.

Circular to each Naval Officer, each Register of a Land Office, Director and Superintendent of a Mint, and each Surveyor at those ports where there is a Collector but not a Naval Officer.

TREASURY DEPARTMENT, September 15, 1846.

SIR: By the 12th section of the "Act to provide for the better organization of the Treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue," it is enacted:

"That in addition to the examinations provided for in the last preceding section, and as a further guard over the public moneys, it shall be the duty of each naval officer and surveyor, as a check upon the assistant treasurers, or the collector of the customs, of their respective districts; of each register of a land office, as a check upon the receiver of his land office; and of the director and superintendent of each mint and branch mint, when separate offices, as a check upon the treasurers, respectively, of the said mints, or the persons acting as such, at the close of each quarter of the year, and as much more frequently as they shall be directed by the Secretary of the Treasury to do so, to examine the books, accounts, returns, and money on hand, of the assistant treasurers, collectors, receivers of land offices, treasurers of the mint and each branch mint, and persons acting as such, and to make a full, accurate, and faithful return to the Treasury Department of their condition."

You will, therefore, at the close of each month, make a careful exami-

nation of the money in possession of the assistant treasurer, collector, receiver of money for public lands, or treasurer of the mint, with whom you are associated in public business, or whose office is in your district, and report to this Department the amount on hand in gold and silver coin and in bank notes; also, what portion is to the credit of the Treasurer of the United States; and what may be held to pay expenses chargeable on the accruing revenue, distinct from what he has to pay as fiscal agent of any department of the Government.

You will report, also, the condition in which the money is kept and guarded, and the state of the books and papers of the office. You will suggest any improvement which may occur to you in the arrangement and business of the office, to the officer whose money and books you are required to examine; and if your suggestions shall not be attended to by him previous to the next inspection, you will state your views to the Treasury Department. You will, when convenient, make your report on the back of the monthly return of the receiver, collector, or treasurer; and, when the collector makes a weekly return, on the last one in the month. The special examinations which you or others may make, besides the periodical ones above required, will be made from time to time, under particular directions from this Department.

Any fees that may hereafter come into the hands of any surveyor or naval officer, beyond what the laws allow him to retain, he will hereafter deposite with the public depository nearest to him; never, in any instance, suffering such surplus fees, when they shall amount to one hundred dollars or upwards, to remain on deposite for a longer period than one week.

R. J. WALKER,
Secretary of the Treasury.

Circular to Collectors of the Customs at Buffalo Creek, Wilmington, North Carolina, Savannah, and Mobile. To the Surveyors of the Customs at Nashville and Cincinnati, and to the Receivers of Public Moneys at Little Rock, Arkansas, at Jeffersonville, Indiana, Chicago, Illinois, and Detroit, Michigan.

TREASURY DEPARTMENT, *September 15, 1846.*

The 15th section of "An act to provide for the better organization of the Treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue," enacts "That all marshals, district attorneys, and others having public money to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the treasurer of either of the mints in Philadelphia or New Orleans, to either of the other assistant treasurers, or to such other depository constituted by this act as shall be designated by the Secretary of the Treasury in other parts of the United States to receive such payments, and give receipts or certificates of deposite therefor."

Under this provision, for the local convenience of making payments,

except for accruing duties and land sold, which are otherwise provided for, you will receive and place any such money to the credit of the Treasurer of the United States, and will give receipts therefor, briefly stating therein, as well as in your returns, the character of each payment, whether for patents, fines, judgments, &c.

R. J. WALKER,
Secretary of the Treasury.

Circular to each Collector, Receiver of Public Money for lands, Assistant Treasurer, Treasurer of the Mint at Philadelphia, Treasurer of each Branch Mint, and Treasurer of the United States.

TREASURY DEPARTMENT, *September 15, 1846.*

A copy of the "Act to provide for the better organization of the Treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue," is herewith enclosed.

You will exercise great vigilance in the performance of the new duties it may devolve on you, without any omission of such as have been imposed and are still required by former laws and regulations.

The new instructions received in respect to the books you are to keep, and the returns you are to make, will be strictly conformed to. Any expenses necessary to be incurred under this act will be separated from others in your accounts, and cannot be allowed unless authority is previously obtained, on satisfactory reasons assigned to the Department. It is hoped the expenses will be few and on the most economical scale.

As a depositary of the public money standing to the credit of the Treasurer of the United States, you will keep an account current with him, in which you will debit yourself with all sums received on his account, and credit yourself with all payments made by his order, and o other.

A weekly transcript of this account must be forwarded to the Department in duplicate; one directed to the Secretary, the other to the Treasurer, which latter must be accompanied by the vouchers for the charges made therein.

Collectors of customs, designated collectors and receivers of public moneys at land offices, who may act as depositaries of the money collected or received by them only, should credit the Treasurer, weekly, with the surplus receipts of the week, after reserving sufficient to meet the current expenses of their offices. Moneys once reported to the Treasurer cannot afterwards be used except in compliance with his drafts, or orders, either for transfer or the payment of warrants on the Treasurer, issued under the authority of law.

The treasurer of the mint, of the branch mint at New Orleans, the assistant treasurers, and such other depositaries as may be required to receive on deposit moneys not *collected* by them as collectors or receivers, should enter to the Treasurer's credit each sum deposited with or transferred to them, specifically setting forth the date of the deposit, name of the party or parties making it, the object for which and the name of the

party for whose credit it is made, (which particulars must appear on the weekly transcripts,) and also the kind of funds in which it is made.

Entries of Treasurer's drafts, when paid, should show the date of payment, number of draft, and number of warrant on which it was issued, or the designation "Transfer Draft," when of that character. The kind of money used in paying drafts must also be noted on your books, but not stated in the transcripts.

The principal book necessary to carry out these details is a ledger account current, which will serve also as a cash book: as auxiliary to this, particularly when the transactions are numerous, a day book or blotter should be kept. It will be well, also, to keep a separate Register of Transfer Drafts.

The form in which this account should be made out for transmission to the Department is herewith enclosed, marked A. It should be made on paper of the same size of the form.

The form of certificate to be given by you to persons authorized to make deposits with you, to the credit of the Treasurer of the United States, is also enclosed, marked B.

The account current should be balanced at the close of each week, so as to correspond with the transcripts. They must be balanced at the close of each quarter, but the last weekly transcript of a quarter may be deferred should the quarter terminate in the middle of a week, so as to embrace the odd days, and the first transcript of a new quarter may also be deferred for a like purpose.

You will also keep separate books for your incidental expenses, whether they be made under general instructions, as expenses of collection, or from advances by the Treasury for that purpose; and a book for recording all letters from and to your office as a depository.

Be pleased to understand thoroughly this principle, that all money in your hands to the credit of the Treasurer is, in fact, money in the Treasury of the United States, and cannot be used for any other purpose than the payment of warrants (or the drafts thereon) issued in pursuance of appropriations by Congress; but these moneys may be *transferred* from one depository to any other depository, by direction of the Secretary of the Treasury, under the authority of the 10th section of the act.

The 12th section of the act requires each naval officer and surveyor of each port, where there is a naval officer and surveyor, and the register of each land office, to make a quarterly examination of the books, accounts, returns, and money on hand, of the public depository with which he is connected, and to make such examinations as much more frequently as he may be directed so to do by the Secretary of the Treasury. The 11th section of the act authorizes me to make such examinations also, by special agents, as occasion may require. You will grant to the surveyor of the port, naval officer, or the register of the land office, as the case may be, and to such special agents as may be appointed, every facility in your power for making such examinations, and will always keep your money, papers, and books, in readiness for it.

By the 18th section, provision is made as to the kind of money you may receive. To the requirements in that section you will, in all cases, conform; using great caution to avoid the receipt of money that is coun-

refit, or the notes of banks not at par, or not convertible into specie on the spot, or not issued by institutions of high credit. After the 31st of December next, all payments into the Treasury must be made in gold and silver coin only, or in Treasury notes. It is desirable that the notes received by you should, when acceptable to others in payment, be first paid out; and if, at the close of any quarter, an amount of them remain on hand over the sum of five thousand dollars, they should, for security, be converted into specie; and oftener, if loss is apprehended, or the specie is wanted to meet drafts you are liable to pay in specie.

For greater accuracy in receiving coin, it will generally be desirable, in very large sums, to weigh as well as count it; and for convenience and speed in making payments and examinations, to keep it sealed up and marked, in bags or boxes of a hundred and a thousand dollars each. It may be well for the examiners to add their seal after their monthly examinations to verify the amounts.

The receipt of Treasury notes in all public payments, as heretofore provided by Congress, and then to be cancelled and remitted here, as required by former instructions, will still be continued when any debtors offer them in payment.

So you will receive, in the same way, any drafts drawn by the Treasurer on yourself, instead of the useless delay and trouble of counting out the money on such drafts and immediately receiving it back in payment.

In no instance will you permit any other than public money to be placed in the chest or vault in which that is kept.

All other parts of the act relating to your duties will be strictly enforced by you, though not specially referred to in this circular. In cases of doubt, you will apply to the proper officers here for advice.

Further instructions, except those to particular classes of officers separately, it is considered unnecessary to give at this time. If you find any of these here given inconvenient in operation, or if you can suggest measures by which the ends of the law can be more easily attained, I shall be very happy to hear from you on the subject.

R. J. WALKER,
Secretary of the Treasury.

A.

The Treasurer of the United States in account current with [here insert Assistant Treasurer at ———, or Collector, or Receiver, as the case may be.]

Dr.

Cr.

184 .	To draft No. —, as the case may be { on Treasury, War, or Navy war'nt, No. —, \$	184 . [Date of last return.]	By balance from return of this date. "H. B. [his capacity or office] for account of C. D. [And any further explanation to identify the trans- action.]	\$
	" Transfer draft No. —, in favor of —....		"E. F. repayment to the Treasury on account of G. H., of — county, State of —, for a patent fee [state the invention or improve- ment,] or for a caveat [state the invention or im- provement,] or for a renewal, &c. "J. K., collector on account of customs, or — receiver on account of sales of lands.... "L. M., [on account of any miscellaneous subjects, such as interest for coupons on bonds, stock, &c., stating to what account the interest, &c. belongs]... "Transfer draft No. —, on —, ...	
	Balance.....	Date of [Saturday.]	By balance to next return.....	
	Separate and distinct accounts must be kept of all moneys deposited to the credit of the Treasurer for the service of the General Post Office Department, and separate returns made thereof, with such de- signation in the caption.		OFFICE AT —, 184 . [Signature.]	

[B.]

No. _____

OFFICE OF THE [here insert Assistant Treasurer
at _____, or Treasurer of the Mint, or Collector
of the Customs, or Receiver of Public Moneys, as
the case may be.]

184 .

I certify that [here insert the name of depositor] has this day deposited to the credit of the Treasurer of the United States _____ dollars and _____ cents, on account of [here insert source of receipt, and party, if other than depositor, to be credited to the Treasury of the United States,] for which I have signed duplicate receipts.

[Signature.]

\$ _____ 100

AN ACT to provide for the better organization of the Treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue.

Whereas, by the fourth section of the act entitled "An act to establish the Treasury Department," approved September second, seventeen hundred and eighty-nine, it was provided that it should be the duty of the Treasurer to receive and keep the moneys of the United States, and to disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned by the Comptroller, and recorded by the Register, and not otherwise; and whereas it is found necessary to make further provisions to enable the Treasurer the better to carry into effect the intent of the said section in relation to the receiving and disbursing the moneys of the United States: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the rooms prepared and provided, in the new Treasury building at the seat of Government, for the use of the Treasurer of the United States, his assistants and clerks, and occupied by them, and also the fire-proof vaults and safes erected in said rooms for the keeping of the public moneys in the possession and under the immediate control of said Treasurer, and such other apartments as are provided for in this act as places of deposit of the public money, are hereby constituted, and declared to be, the Treasury of the United States. And all moneys paid into the same shall be subject to the draft of the Treasurer, drawn agreeably to appropriations made by law.

SEC. 2. *And be it further enacted,* That the mint of the United States, in the city of Philadelphia, in the State of Pennsylvania, and the branch mint in the city of New Orleans, in the State of Louisiana, and the vaults and safes thereof, respectively, shall be places of deposit and safe keeping of the public moneys at those points, respectively; and the treasurers of the said mint and branch mint, respectively, for the time being, shall be assistant treasurers under the provisions of this act, and

shall have the custody and care of all public moneys deposited within the same, and shall perform all the duties required to be performed by them, in reference to the receipt, safe keeping, transfer, and disbursement of all such moneys, according to the provisions hereinafter contained.

SEC. 3. *And be it further enacted*, That the rooms which were directed to be prepared and provided within the custom-houses in the city of New York, in the State of New York, and in the city of Boston, in the State of Massachusetts, for the use of receivers general of public moneys, under the provisions of the act entitled "An act to provide for the collection, safe keeping, transfer, and disbursement of the public revenue," approved July fourth, eighteen hundred and forty, shall be for the use of the assistant treasurers hereinafter directed to be appointed at those places, respectively; as shall be also the fire-proof vaults and safes prepared and provided within said rooms for the keeping of the public moneys collected and deposited with them, respectively; and the assistant treasurers from time to time appointed at those points, shall have the custody and care of the said rooms, vaults, and safes, respectively, and of all the public moneys deposited within the same, and shall perform all the duties required to be performed by them, in reference to the receipt, safe keeping, transfer, and disbursement of all such moneys, according to the provisions of this act.

SEC. 4. *And be it further enacted*, That the offices, with suitable and convenient rooms, which were directed to be erected, prepared, and provided for the use of receivers general of public money, at the expense of the United States, at the city of Charleston, in the State of South Carolina, and at the city of St. Louis, in the State of Missouri, under the act entitled "An act to provide for the collection, safe keeping, transfer, and disbursement of the public revenue," approved July fourth, eighteen hundred and forty, shall be for the use of the assistant treasurers hereinafter directed to be appointed at the places above named: as shall be also the fire-proof vaults and safes erected within the said offices and rooms for the keeping of the public money collected and deposited at those points, respectively; and the said assistant treasurers from time to time appointed at those places, shall have the custody and care of the said offices, vaults, and safes, erected, prepared, and provided as aforesaid, and of all the public moneys deposited within the same, and shall perform all the duties required to be performed by them, in reference to the receipt, safe keeping, transfer, and disbursement of all such moneys, according to the provisions hereinafter contained.

SEC. 5. *And be it further enacted*, That the President shall nominate, and, by and with the advice and consent of the Senate, appoint four officers, to be denominated "assistant treasurers of the United States," which said officers shall hold their respective offices for the term of four years, unless sooner removed therefrom; one of which shall be located at the city of New York, in the State of New York; one other of which shall be located at the city of Boston, in the State of Massachusetts; one other of which shall be located at the city of Charleston, in the State of South Carolina; and one other at St. Louis, in the State of Missouri. And all of which said officers shall give bonds to the United States, with

sureties, according to the provisions hereinafter contained, for the faithful discharge of the duties of their respective offices.

SEC. 6. *And be it further enacted*, That the Treasurer of the United States, the treasurer of the mint of the United States, the treasurers, and those acting as such, of the various branch mints, all collectors of the customs, all surveyors of the customs acting also as collectors, all assistant treasurers, all receivers of public moneys at the several land offices, all postmasters, and all public officers of whatsoever character, be, and they are hereby, required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as allowed by this act, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered, by the proper department or officer of the Government, to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by this or any other acts of Congress, or by any regulation of the Treasury Department made in conformity to law; and, also, to do and perform all acts and duties required by law, or by direction of any of the executive departments of the Government, as agents for paying pensions, or for making any other disbursements which either of the heads of those Departments may be required by law to make, and which are of a character to be made by the depositaries hereby constituted, consistently with the official duties imposed upon them.

SEC. 7. *And be it further enacted*, That the Treasurer of the United States, the treasurer of the mint of the United States, the treasurer of the branch mint at New Orleans, and all the assistant treasurers hereinbefore directed to be appointed, shall respectively give bonds to the United States faithfully to discharge the duties of their respective offices according to law, and for such amounts as shall be directed by the Secretary of the Treasury, with sureties to the satisfaction of the Solicitor of the Treasury; and shall, from time to time, renew, strengthen, and increase their official bonds, as the Secretary of the Treasury may direct, any law in reference to any of the official bonds of any of the said officers to the contrary notwithstanding.

SEC. 8. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, at as early a day as possible after the passage of this act, to require the several depositaries hereby constituted, and whose official bonds are not hereinbefore provided for, to execute bonds, new and suitable in their terms, to meet the new and increased duties imposed upon them respectively, by this act, and with sureties, and in sums such as shall seem reasonable and safe to the Solicitor of the Treasury; and, from time to time to require such bonds to be renewed and increased in amount, and strengthened by new sureties, to meet any increasing responsibility which may grow out of accumulations of money in the hands of the depositary, or out of any other duty or responsibility arising under this or any other law of Congress.

SEC. 9. *And be it further enacted*, That all collectors and receivers of public money, of every character and description, within the District of Columbia, shall, as frequently as they may be directed by the Secretary

of the Treasury or the Postmaster General so to do, pay over to the Treasurer of the United States, at the Treasury, all public moneys collected by them, or in their hands; that all such collectors and receivers of public moneys within the cities of Philadelphia and New Orleans shall, upon the same direction, pay over to the treasurers of the mints in their respective cities, at the said mints, all public moneys collected by them, or in their hands; and that all such collectors and receivers of public moneys within the cities of New York, Boston, Charleston, and St. Louis shall, upon the same direction, pay over to the assistant treasurers in their respective cities, at their offices, respectively, all the public moneys collected by them, or in their hands, to be safely kept by the said respective depositaries until otherwise disposed of according to law; and it shall be the duty of the said Secretary and Postmaster General, respectively, to direct such payments by the said collectors and receivers at all the said places at least as often as once in each week, and as much more frequently, in all cases, as they in their discretion may think proper.

SEC 10. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury to transfer the moneys in the hands of any depositary hereby constituted to the Treasury of the United States, to be there safely kept, to the credit of the Treasurer of the United States, according to the provisions of this act; and, also, to transfer moneys in the hands of any one depositary constituted by this act to any other depositary constituted by the same at his discretion, and as the safety of the public moneys and the convenience of the public service shall seem to him to require; which authority to transfer the moneys belonging to the Post Office Department is also hereby conferred upon the Postmaster General, so far as its exercise by him may be consistent with the provisions of existing laws; and every depositary constituted by this act shall keep his account of the money paid to or deposited with him, belonging to the Post Office Department, separate and distinct from the account kept by him of other public moneys so paid or deposited. And for the purpose of payments on the public account, it shall be lawful for the Treasurer of the United States to draw upon any of the said depositaries, as he may think most conducive to the public interests, or to the convenience of the public creditors, or both. And each depositary so drawn upon shall make returns to the Treasury and Post Office Departments of all moneys received and paid by him, at such times and in such form as shall be directed by the Secretary of the Treasury or the Postmaster General.

SEC. 11. *And be it further enacted*, That the Secretary of the Treasury shall be, and he is hereby, authorized to cause examinations to be made of the books, accounts, and money on hand, of the several depositaries constituted by this act; and for that purpose to appoint special agents, as occasion may require, with such compensation, not exceeding six dollars per day and travelling expenses, as he may think reasonable, to be fixed and declared at the time of each appointment. The agents selected to make these examinations shall be instructed to examine as well the books, accounts, and returns of the officer, as the money on hand, and the manner of its being kept, to the end that uniformity and

accuracy in the accounts, as well as safety to the public moneys, may be secured thereby.

SEC. 12. *And be it further enacted*, That in addition to the examinations provided for in the last preceding section, and as a further guard over the public moneys, it shall be the duty of each naval officer and surgeon, as a check upon the assistant treasurers, or the collector of the customs, of their respective districts; of each register of a land office, as a check upon the receiver of his land office; and of the director and superintendent of each mint and branch mint, when separate offices, as a check upon the treasurers, respectively, of the said mints, or the persons acting as such, at the close of each quarter of the year, and as often more frequently as they shall be directed by the Secretary of the Treasury to do so, to examine the books, accounts, returns, and money received, of the assistant treasurers, collectors, receivers of land offices, treasurers of the mint and each branch mint, and persons acting as such, and to make a full, accurate, and faithful return to the Treasury Department of their condition.

SEC. 13. *And be it further enacted*, That the said officers, respectively, whose duty it is made, by this act, to receive, keep, and disburse the public moneys, as the fiscal agents of the Government, may be allowed any necessary additional expense for clerks, fire-proof chests or vaults, or other necessary expenses of safe keeping, transferring, and disbursing said moneys; all such expenses of every character to be first expressly authorized by the Secretary of the Treasury, whose directions upon all the above subjects, by way of regulation and otherwise, so far as authorized by law, are to be strictly followed by all the said officers: *Provided*, That the whole number of clerks to be appointed by virtue of this section of this act shall not exceed ten; and that the aggregate compensations of the whole number shall not exceed eight thousand dollars, nor shall the compensation of any one clerk so appointed exceed eight hundred dollars per annum.

SEC. 14. *And be it further enacted*, That the Secretary of the Treasury may, at his discretion, transfer the balances remaining with any of the present depositories to any other of the present depositories, as he may deem the safety of the public money or the public convenience may require: *Provided*, That nothing in this act shall be so construed as to authorize the Secretary of the Treasury to transfer the balances remaining with any of the present depositories to the depositories constituted by this act, before the first day of January next: *And provided*, That, for the purpose of payments on public account, out of balances remaining with the present depositories, it shall be lawful for the Treasurer of the United States to draw upon any of the said depositories as he may think most conducive to the public interests, or to the convenience of public creditors, or both.

SEC. 15. *And be it further enacted*, That all marshals, district attorneys, and others having public money to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the treasurer of either of the mints in Philadelphia or New Orleans, to either of the other assistant treasurers, or to such other depository constituted by this act

as shall be designated by the Secretary of the Treasury, in other parts of the United States, to receive such payments, and give receipts or certificates of deposit therefor.

SEC. 16. *And be it further enacted,* That all officers and other persons charged by this act, or any other act, with the safe keeping, transfer, and disbursement of the public moneys, other than those connected with the Post Office Department, are hereby required to keep an accurate entry of each sum received, and of each payment or transfer; and that if any one of the said officers, or of those connected with the Post Office Department, shall convert to his own use, in any way whatever, or shall use, by way of investment in any kind of property or merchandise, or shall loan, with or without interest, or shall deposit in any bank, or shall exchange for other funds except as allowed by this act, any portion of the public moneys entrusted to him for safe keeping, disbursement, transfer, or for any other purpose, every such act shall be deemed and adjudged to be an embezzlement of so much of the said moneys as shall be thus taken, converted, invested, used, loaned, deposited, or exchanged, which is hereby declared to be a felony; and any failure to pay over or to produce the public moneys entrusted to such person shall be held and taken to be *prima facie* evidence of such embezzlement; and if any officer charged with the disbursements of public money shall accept or receive, or transmit to the Treasury Department to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor, in such funds as the said officer may have received for disbursement, or such other funds as he may be authorized by this act to take in exchange, the full amount specified in such receipt or voucher, every such act shall be deemed to be a conversion by such officer to his own use of the amount specified in such receipt or voucher; and any officer or agent of the United States, and all persons advising or participating in such act, being convicted thereof before any court of the United States of competent jurisdiction, shall be sentenced to imprisonment for a term of not less than six months nor more than ten years, and to a fine equal to the amount of the money embezzled. And upon the trial of any indictment against any person for embezzling public money under the provisions of this act, it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury, as required in civil cases, under the provisions of the act entitled "An act to provide more effectually for the settlement of accounts between the United States and receivers of public money," approved March third, one thousand seven hundred and ninety-seven; and the provisions of this act shall be so construed as to apply to all persons charged with the safe keeping, transfer, or disbursement of the public money, whether such persons be indicted as receivers or depositaries of the same; and the refusal of such person, whether in or out of office, to pay any draft, order, or warrant, which may be drawn upon him by the proper officer of the Treasury Department, for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received or may be held, or to transfer or disburse any such money promptly, upon the legal requirement of any authorized officer of the United States, shall

be deemed and taken, upon the trial of any indictment against such person for embezzlement, as *prima facie* evidence of such embezzlement.

SEC. 17. *And be it further enacted*, That until the rooms, offices, vaults, and safes, directed by the first four sections of this act to be constructed and prepared for the use of the Treasurer of the United States, the treasurers of the mints at Philadelphia and New Orleans, and the assistant treasurers at New York, Boston, Charleston, and St. Louis, can be constructed and prepared for use, it shall be the duty of the Secretary of the Treasury to procure suitable rooms for offices for those officers at their respective locations, and to contract for such use of vaults and safes as may be required for the safe keeping of the public moneys in the charge and custody of those officers respectively; the expense to be paid by the United States.

And whereas, by the thirteenth section of the act entitled "An act to regulate the collection of duties imposed by law on the tonnage of ships or vessels, and on goods, wares, and merchandises imported into the United States," approved July thirty-one, seventeen hundred and eighty-nine, it was provided that all fees and dues collected by virtue of that act should be received in gold and silver coin only; and whereas, also, by the fifth section of the act approved May ten, eighteen hundred, entitled "An act to amend the act entitled 'An act providing for the sale of the lands of the United States in the territory northwest of the Ohio, and above the mouth of Kentucky river,'" it was provided that payment for the said lands shall be made by all purchasers in specie, or in evidences of the public debt; and whereas experience has proved that said provisions ought to be revived and enforced, according to the true and wise intent of the Constitution of the United States:

SEC. 18. *Be it further enacted*, That on the first day of January, in the year one thousand eight hundred and forty-seven, and thereafter, all duties, taxes, sales of public lands, debts, and sums of money accruing or becoming due to the United States, and also all sums due for postages, or otherwise, to the General Post Office Department, shall be paid in gold and silver coin only, or in Treasury notes issued under the authority of the United States: *Provided*, That the Secretary of the Treasury shall publish monthly in two newspapers at the city of Washington the amount of specie at the several places of deposite, the amount of Treasury notes or drafts issued, and the amount outstanding on the last day of each month.

SEC. 19. *And be it further enacted*, That on the first day of April, one thousand eight hundred and forty-seven, and thereafter, every officer or agent engaged in making disbursements on account of the United States, or of the General Post Office, shall make all payments in gold and silver coin, or in Treasury notes, if the creditor agree to receive said notes in payment; and any receiving or disbursing officer or agent who shall neglect, evade, or violate, the provisions of this and the last preceding section of this act, shall, by the Secretary of the Treasury, be immediately reported to the President of the United States, with the facts of such neglect, evasion, or violation; and also to Congress, if in session; and if not in session, at the commencement of its session next after the violation takes place.

SEC. 20. *And be it further enacted,* That no exchange of funds shall be made by any disbursing officers or agents of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than an exchange for gold and silver; and every such disbursing officer, when the means for his disbursements are furnished to him in gold and silver, shall make his payments in the money so furnished; or when those means are furnished to him in drafts, shall cause those drafts to be presented at their place of payment, and properly paid according to the law; and shall make his payments in the money so received for the drafts furnished, unless, in either case, he can exchange the means in his hands for gold and silver at par. And it shall be, and is hereby, made the duty of the head of the proper department immediately to suspend from duty any disbursing officer who shall violate the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation, and all the circumstances accompanying the same and within the knowledge of the said Secretary, to the end that such officer or agent may be promptly removed from office, or restored to his trust and the performance of his duties, as to the President may seem just and proper: *Provided, however,* That those disbursing officers having at present credits in the banks, shall, until the first day of January next, be allowed to check on the same, allowing the public creditors to receive their pay from the banks either in specie or bank notes.

SEC. 21. *And be it further enacted,* That it shall be the duty of the Secretary of the Treasury to issue and publish regulations to enforce the speedy presentation of all Government drafts for payment at the place where payable, and to prescribe the time, according to the different distances of the depositaries from the seat of Government, within which all drafts upon them, respectively, shall be presented for payment; and in default of such presentation to direct any other mode and place of payment which he may deem proper; but in all these regulations and directions it shall be the duty of the Secretary of the Treasury to guard, as far as may be, against those drafts being used or thrown into circulation as a paper currency, or medium of exchange. And no officer of the United States shall, either directly or indirectly, sell or dispose to any person or persons, or corporations, whatsoever, for a premium, any Treasury note, draft, warrant, or other public security, nor his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security, in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office.

SEC. 22. *And be it further enacted,* That the assistant treasurers directed by this act to be appointed, shall receive, respectively, the following salaries per annum, to be paid quarter-yearly at the Treasury of the United States, to wit: The assistant treasurer at New York shall be paid a salary of four thousand dollars per annum; the assistant treasurer at Boston shall be paid a salary of two thousand five hundred dollars per annum; the assistant treasurer at Charleston shall be paid a salary of two thousand five hundred dollars per annum; the assistant treasurer at St. Louis

shall be paid a salary of two thousand five hundred dollars per annum; the treasurer of the mint at Philadelphia shall, in addition to his present salary, receive five hundred dollars annually for the performance of the duties imposed by this act; the treasurer of the branch mint at New Orleans shall also receive five hundred dollars annually for the additional duties created by this act; and these salaries, respectively, shall be in full for the services of the respective officers, nor shall either of them be permitted to charge or receive any commission, pay, or perquisite, for any official service, of any character or description whatsoever; and the making of any such charge, or the receipt of any such compensation, is hereby declared to be a misdemeanor, for which the officer, convicted thereof before any court of the United States of competent jurisdiction, shall be subject to punishment by fine or imprisonment, or both, at the discretion of the court before which the offence shall be tried.

SEC. 23. *And be it further enacted*, That there shall be, and hereby is, appropriated, to be paid out of any money in the Treasury not otherwise appropriated, the sum of five thousand dollars, to be expended, under the direction of the Secretary of the Treasury, in such repairs or additions as may be necessary to put in good condition for use, with as little delay as may be consistent with the public interests, the offices, rooms, vaults, and safes, herein mentioned, and in the purchase of any necessary additional furniture and fixtures, in the purchase of necessary books and stationery, and in defraying any other incidental expenses necessary to carry this act into effect.

SEC. 24. *And be it further enacted*, That all acts or parts of acts which come in conflict with the provisions of this act be, and the same are hereby, repealed.

APPROVED August 6, 1846.

Circular to Collecting, Receiving, and Disbursing Officers of the United States.

TREASURY DEPARTMENT,
December 3, 1846.

SIR: Your attention is called to the 18th and 19th sections of the act of the 6th of August last, establishing the constitutional Treasury, and the utmost vigilance is enjoined in carrying these provisions of the law to full effect.

R. J. WALKER,
Secretary of the Treasury.

To ———.

VOL. VI.—4.

I.

Comparative view of the value of certain Agricultural Products, according to the prices they bore in the New York market on the 30th of July and 1st of December, 1846.

Name.	Quantity.	Value July 30th.	Value December 1st.	Increase of value.	Increase per cent.
Cotton.....lbs.	760,000,000	\$61,807,000	\$73,150,000	\$11,343,000	18.3
Rice.....do.	97,741,500	3,567,564	3,786,483	218,919	6.1
Wheat.....bush.	117,202,800	103,138,464	121,011,891	17,873,427	17.3
Rye.....do.	29,892,500	19,878,512	23,465,612	3,587,100	18
Indian corn.... do.	459,666,900	252,816,795	314,871,826	62,055,031	24.5
Oats.....do.	179,528,800	49,370,420	69,567,410	20,196,990	40.9
Barley.....do.	5,676,600	2,753,151	3,434,343	681,192	24.7
Aggregate....	-	493,331,906	609,287,565	115,955,659	23½

NOTE.—According to the latest commercial reports, the present crop of cotton is estimated at from 1,800,000 to 2,000,000 bales. A medium, or 1,900,000 bales, is here assumed, and each bale supposed to weigh 400 pounds.

The estimate of the quantity of the other articles has been made by adding ten per cent. to the estimate of the Commissioner of Patents for 1845.

The prices have been calculated at both dates from the regular prices current published in the New York Journal of Commerce.

Supposing the agricultural products of the United States to have been of the value of \$1,500,000,000 at New York prices in July, and supposing other articles to have risen in price in the same proportion as those in the table, the increase in value in December is equal to \$352,500,000. Supposing the average rise in price to be equal to only one-half of what is stated in the table, the increase of value is equal to \$176,250,000.

From an examination of the prices of grain and cotton in England, as far as they could be procured, it appears that when grain rose, cotton fell there, except during the speculative prices of 1825, and such an occurrence as war or an embargo.

Prices of agricultural products at New York.

	July 30th, 1846.			December 1st, 1846.		
Cotton, Upland per lb.	7	@	9	7½	@	10½
N. O. and Mobile..... do.	7½	@	10	8	@	12
Tobacco, Virginia..... do.	3	@	6	2½	@	6
Kentucky do.	3	@	7	2½	@	5
Rice.....per 100 lbs.	\$3 31	@	\$4 00	\$3 25	@	\$4 50
Ashes, Pot..... do.	3 50	@	-	5 00	@	-
Pearl..... do.	4 50	@	-	5 75	@	-
Beeswax, yellow per lb.	26	@	27	27	@	27½
Bristles, American..... do.	40	@	56	50	@	70
Feathers, do. do.	27	@	32	27	@	32
Flax, do. do.	8	@	8½	8	@	8½
Hemp, American dew per ton.	80 00	@	105 00	80 00	@	105 00
water-rotted..... do.	130 00	@	180 00	130 00	@	180 00
Hops, first sort.....per lb.	20	@	25	9	@	10
Hay per 100 lbs.	50	@	55	40	@	45
Beef, mess per bbl.	6 50	@	7 00	7 00	@	8 37
prime..... do.	4 50	@	5 00	6 00	@	6 25
cargo..... do.						
Pork, mess do.	10 00	@	12 50	9 62	@	9 75
prime..... do.	8 00	@	8 12½	8 00	@	8 12½
Hams.....per lb.	5	@	7½	5	@	7½
Smoked beef..... do.	6	@	6½	6	@	6½
Butter, Goshen..... do.	16	@	19	19	@	22
dairy..... do.	10	@	12	14	@	16
store..... do.	7	@	10	7	@	10
Cheese..... do.	6	@	7	7	@	7½
Flaxseed, clean.....per tierce.	10 50	@	-	10 50	@	-
Timothy seed do.	11 00	@	16 00	11 00	@	16 00
Clover seed per lb.	6	@	8	6½	@	7½
Sugar, New Orleans..... do.	5½	@	7	7	@	9
Molasses, do.....per gal.	29	@	31	35	@	-
Tallow, American.....per lb.	7	@	7½	8½	@	9
Wool, American Saxony..... do.	32	@	35	31	@	34
Merino, fleece do.	28	@	33	27	@	31
half to ¾ blood..... do.	24	@	28	23	@	28
common to one-fourth						
blood do.	20	@	24	20	@	23
pulled No. 1, and superior do.	20	@	27	20	@	26
Flour, Genesee.....per bbl.	4 06	@	4 12½	5 25	@	5 37
Ohio canal..... do.	3 87	@	4 00	5 25	@	5 37
Richmond city..... do.	5 50	@	5 75	7 00	@	7 25
country..... do.	4 12	@	4 25	5 37	@	5 50
Rye flour..... do.	2 50	@	3 00	4 00	@	4 25
Indian meal..... do.	2 62½	@	3 00	3 88	@	4 00
Wheat, Genesee per bush.	92	@	95	1 16	@	1 22
North Carolina..... do.	80	@	85	80	@	95
Rye, northern.....per 56 lbs.	66	@	67	77	@	80
Corn do.	50	@	60	62	@	75
Barley, northern.....per bush.	48	@	49	59	@	62
Oats, canal..... do.	30	@	31	38	@	39
south..... do.	24	@	25	28	@	30
Peas do.	\$6 00	@	\$7 00	6 00	@	7 00
White beans..... do.	10 00	@	10 50	10 00	@	10 50
<i>Rates of exchange.</i>						
London.....	7½	@	7½	5½	@	6½

Circular Instructions to Collectors and other officers of the Customs.

TREASURY DEPARTMENT,
November 25, 1846.

For the government of the respective officers of the customs in carrying into effect the provisions of the annexed act of Congress, approved 30th July 1846, entitled "An act reducing the duty on imports and for other purposes," the following instructions and regulations are issued, and a strict compliance therewith enjoined.

In view of inquiries submitted, it becomes proper to state, that the before-mentioned act goes into operation and effect on the *first* day of December next, and not the second, in conformity with a decision upon a similar question of construction by the Supreme Court of the United States.

The fourth section of the act provides that the expense of weighing, gauging, or measuring shall be paid by the owner, agent, or consignee of the goods, under certain specified circumstances. Whenever, therefore, the invoice shall not contain any weight, quantity, or measure, as the case may be, and likewise, when those quantities may be stated in the invoice, but not so stated in good faith, but, on being properly tested, are found to fall short of the true amount to an unreasonable extent, after making due allowance for any difference between the mode of determining quantities under our laws by weight, gauge, or measure, and that of the country or place from whence the merchandise may be imported, and where good reason should exist for the belief that the quantity was incorrectly given in the invoice by design, and with intention to evade payment of the proper amount of duty, then, in all such cases, the expense of the services referred to must be defrayed by the owner, agent, or consignee.

If any quantity, weight, or measure be stated in the invoice or entry, it nevertheless becomes necessary, as required by the instructions of the Department under the warehouse act, issued on the 14th of August last, to weigh, gauge, or measure the article, to ascertain whether the quantity be correctly given in the invoice or entry. If the quantity thus ascertained is found to exceed that given in the invoice or entry, the aggregate cost or value must be made to correspond with such increase of the quantity, and the duties estimated and assessed accordingly. But in no case are the duties to be levied on an amount less than the invoice value.

Where the weight, gauge, or measure shall have been duly ascertained on any goods deposited in warehouse, and such goods be withdrawn, either for consumption or transportation to another port of entry, in less quantities than the entire importation, the expense of weighing, gauging or measuring any such portions or quantities must be paid by the owner, importer, or agent, whenever it becomes necessary to perform either of those acts, in order to ascertain the dutiable value of any such goods withdrawn from warehouse as aforesaid.

When articles of the description before mentioned are transported in pursuance of law, to be rewarehoused at another port of entry, they need

not be again weighed, gauged, or measured on going into warehouse at the transportation port, as the quantities specified in the certificate required by law to accompany the same may be deemed the true quantities, unless special and sufficient reasons should exist to render, in the judgment of the collector, another ascertainment necessary.

The bounty to be allowed from and after the first day of December next, in pursuance of the 5th section of the act, on the exportation of pickled fish of the fisheries of the United States, *if cured with foreign salt*, will be at the rate of 2½ cents per bushel of 56 pounds on the salt used in curing said fish. To entitle the exporter to bounty, a strict compliance must be had with the requirements of the "Act laying a duty on imported salt, and granting a bounty on pickled fish exported," &c., approved 29th July, 1813.

The following decision, heretofore made on points submitted under the sixth section of the act, it is deemed proper to incorporate with these instructions, viz: All goods which may arrive in port prior to the *first* of December next, but which may remain on board the vessel on that day or the day following, will be subject to the rates of duty prescribed by the tariff act of 30th August, 1842, unless entered and bonded for warehousing prior to the 1st of December. If the vessel should not arrive in time for the importer to complete the warehousing entry, and give bond before the 1st of December, due notice on his part that he desires to avail himself of the lower rate of duty prescribed by the revenue act of 30th July, 1846, will be sufficient; the peculiar circumstances justifying a constructive warehousing in such cases; such notice to be given before the 1st of December.

Goods remaining in public store on the *second* day of December, will be subjected to the rates of duty imposed by the act of 30th July, 1846, whether the rates under said act be higher or lower than the rates chargeable by law at the time of the arrival thereof, provided such goods were imported after the passage of the act of 30th July, 1846.

Importers, therefore, to avail themselves of the duty imposed by the act of 30th of August, 1842, must pay the duty before the first day of December, if the goods are in the public stores.

The seventh section of the act allows goods, wares, and merchandise to remain in the public stores for the space of one year without payment of duty. The year will therefore commence on the day on which entry of the vessel in which the goods are imported is made at the custom-house. Where goods remain in warehouse beyond one year, as aforesaid, without payment of the appropriate duties and charges thereon, they must be appraised and sold in conformity with law and the instructions of the Department issued under the warehousing act on the 14th of August last. No interest on the duties becomes chargeable in the case of any goods imported after the passage of the act of 30th July, 1846, if the duties are paid within the year prescribed by law. Goods imported since the passage of the warehouse act of 6th August, 1846, and carried in public store as *unclaimed goods*, may be entered at any time before the expiration of one year from the date of importation, and be exempted from any charge of interest on the duties.

The additions authorized by the eighth section to be made by the

owner, consignee, or agent, "in the entry to the cost or value given in the invoice," where goods have been actually purchased, as also the costs and charges referred to, must be added at the time of making entry of the goods, and cannot be done subsequently. This privilege is obviously intended to afford the party an opportunity to relieve himself from the additional duty imposed by this section, where the appraised value shall exceed by ten per centum or more the value "so declared on the entry;" consequently, any such additions made as aforesaid are not obligatory upon, or to control the judgment of, the appraisers in estimating the value of the goods in question, who are, nevertheless, required to make appraisement of the same in conformity with the provisions of existing laws.

The principle upon which the appraisement is based is this: that the actual value of articles on shipboard at the last place of shipment to the United States, including all preceding expenses, duties, costs, charges, and transportation, is the foreign value upon which the duty is to be assessed. The costs and charges that are to be embraced in fixing the valuation over and above the value of the article at the place of growth, production, or manufacture, are—

1st. The transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water carriage, to the vessel in which shipment is made to the United States. Included in these estimates is the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

2d. Commission at the usual rate, but in no case less than two and a half per cent., and where there is a distinct brokerage, that to be added.

3d. Export duties, including such duties at all places from the place of growth, production, or manufacture, to the last place of shipment to the United States.

4th. Cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues and shipping charges, dock and wharf dues, and all charges to place the article on shipboard.

Discounts are never to be allowed in any case except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraiser.

The freight from the last place of shipment to the United States is not to be included in the valuation, and insurance is also excluded by law.

The eighth section provides, in certain cases, for an addition of "twenty per cent. ad valorem on such appraised value." This twenty per cent. is, as the law declares, an addition of a duty of twenty per cent. on the appraised value, and not a percentage upon the duty. Thus, if the duty upon such appraised value be twenty per cent. under the law, the addition of twenty per cent. would raise the duty to be assessed to forty per cent., or, if thirty per cent., to fifty per cent., and so on—making in all cases an actual addition of twenty per cent. to the rate of duty.

Inasmuch as this section gives the importer the fullest opportunity of guarding against the imposition of this additional duty, by authorizing him in all cases, notwithstanding the invoice, to raise the value to the

true market rate, including all costs and charges, different in this respect from former provisions, it is not expected that the Department will be called upon to interpose to relieve any importer from the payment of this additional duty of twenty per cent.

This section further provides, "that under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding."

Notwithstanding the very comprehensive language of this proviso, it is still believed that Congress could not have intended to abolish all the allowances made under previous laws for deficiencies and for damages occurring during the voyage of importation. It is represented, however, to this Department, that in consequence of the misfortune occurring to importers from the happening of any damage to their goods during the voyage, appeals are made to the sympathy of public officers for relief, so far as practicable, from such loss, by very large allowances in assessing the amount of the damage. Now, whatever regret may be entertained for such losses, the Government does not guaranty or insure against them, and the law in this case, as in all others, must be strictly executed; and the utmost vigilance is enjoined so to carry into effect the law on this subject as to assess the allowance in no case above the actual damage. This damage is to be ascertained by a reference to the value of the import in the foreign market from which it came, and not according to the home valuation, the duty being according to the foreign and not the home valuation. Auction or forced sales are not to be regarded as a fair criterion of the damage. An allowance of excessive damage is not only injurious to the revenue, but it is seriously detrimental to all those who import and pay the full duty on the sound articles. Monthly returns of all allowances for damages will be made to this Department, together with the name of the officer by whom the allowance is made.

No reappraisement is authorized by law in case of allowance for damage.

Except in case of perishable articles, no allowance of damage should be made beyond one-half the value of the article, without first submitting a full statement of the case to the Department for such directions as it may be proper to give in such cases. The words of the law, "during the voyage," mean after the vessel has started, and during the voyage from the last place of shipment to the United States, and before the vessel has arrived at its port of destination here. Where the article was damaged before the voyage commenced, and this damage proceeded from rust, decay, &c., or any preëxisting cause that has subsequently increased the damage, no allowance is to be made, as it was not the policy or intent of the law to encourage the shipment of articles already damaged to the United States, but only to provide, in case of sound articles, for the unforeseen contingency of the damage received during the voyage of importation. Where the damage can be removed by any process, and the article thereby restored to a sound, or nearly a sound, state, the allowance should be confined to the expense of that process.

The damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port.

It is to be specially noted that, in pursuance of the provisions of the fifty-second section of the act of 2d March, 1799, no allowance for damage on the importation can be made “unless proof to ascertain such ‘ damage shall be lodged in the custom-house of the port or place where ‘ such goods, wares, or merchandise have been landed, within *ten days* ‘ after the landing of such merchandise.” Where damage of the nature referred to has been sustained, the fact is presumed generally to become known at the time of discharging the cargo from the vessel, when, with reference as well to the duty chargeable as the liability of underwriters, surveys are usually called for by importers to ascertain the true cause and extent of damage by examination of the condition of the vessel and cargo. By the exercise, therefore, at the time of unloading the cargo, of proper vigilance on the part of the importer, as well as by the officer of the customs superintending the landing, it is conceived that the external appearance of the coverings of the goods, from the stains of sea water, or other cause, would in most cases indicate whether damage had occurred during the voyage. Where such indications are manifested, and the examination cannot conveniently be made on board the vessel, or on the wharf, the goods should be immediately conveyed to public store, and there placed apart from other goods, and due examination be promptly made, and, if found necessary, appraisement, to determine the damage, should take place forthwith.

It is deemed proper to call particular attention to the provisions contained in the second section of the civil and diplomatic appropriation act, approved 10th August, 1846, requiring that in “appraising all goods at ‘ any port of the United States heretofore subjected to *specific* duties, but ‘ upon which ad valorem duties are imposed by the act of 30th July, ‘ 1846, entitled ‘An act reducing the duty on imports and for other purposes,’ reference shall be had to values and invoices of similar goods ‘ imported during the last fiscal year, under such general and uniform ‘ regulations for the prevention of fraud or undervaluation as shall be ‘ prescribed by the Secretary of the Treasury.” One of the objects of the law in enjoining a reference to values and invoices of similar goods, paying a specific duty, imported during the last fiscal year, is for the purpose of enabling the proper officers, in making the appraisement, to detect, by such comparison, any attempt to undervalue such goods in the invoice. Consequently said officers are to exercise all reasonable and proper means to detect and counteract any such attempted impositions on the revenue; and, whenever it may be deemed necessary, will, in virtue of the authority vested in them by the seventeenth section of the act of 30th August, 1842, call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported; and to require the production, on oath or affirmation, of any letters, accounts, or invoices in his possession relating to the same.

In order that the comparisons referred to may be duly instituted, the invoices of all goods of the description mentioned on file in the custom-house should, for such purpose, be placed at the disposal of the appraisers, subject, however, at all times to the orders of the collector.

Further instructions under this section will be given when the practical operation of the new tariff act may furnish additional information as a guide to the Department.

The oath or affirmation required by the ninth section to be administered by the collector of the port or district to the deputies of any collector, naval officer, or surveyor, and to the clerks employed by any of said officers, or by any appraiser, will be according to the following form, to wit:

"I, A. B., having been appointed [describe the office] within and for the port and district of ———, do solemnly, sincerely, and truly swear [or affirm] that I will diligently and faithfully perform the duties of the said office of [describe the office] and will use my best endeavors to prevent and detect frauds upon the revenue of the United States.

"I further swear [or affirm] that I will support the Constitution of the United States.

"Signed,

A. B.

"Sworn [or affirmed] before me this ——— day of ———, A. D. 184 — .

"C. D., *Collector.*"

In the appraisement of any wines, liquors, fruits, sugars, segars, oils, preserves, and such like articles, in warehouse, and which have been designated, in pursuance of law, by the collector for appraisement, the appraisers are at liberty to exercise a sound discretion in regard to the quantity or sample of the article to be withdrawn for examination from the cask, box, or vessel in which it may be contained. And the storekeeper will be required to deliver to the appraisers, upon their written order, such quantities or samples of the articles designated for appraisement as they may deem necessary for the purposes aforesaid. These samples, whenever practicable, are to be returned to the public store on completion of the examination and appraisement. For the information of the appraisers it is deemed proper to require that in all cases where appraisements are ordered on entry of any goods, the collector shall cause to be minuted in pencil at the time, on the invoice, opposite the articles, the schedule by letter in the tariff of 1846, under which, in the opinion of the collector, the duty is to be levied.

Inasmuch as the act of 30th July, 1846, repeals all acts or parts of acts repugnant to its provisions, it is deemed proper to state that the eleventh section, together with the succeeding sections of the act of 30th August, 1842, (with the exception of the twenty-fifth and twenty-ninth sections,) is still in operation, subject, however, to the modifications contained in the act of 11th February, 1846, the new tariff act of 30th July, 1846, and the act establishing a warehousing system, &c., approved 6th August, 1846, as adverted to and explained in these and previous instructions issued under the last-mentioned act, bearing date the 14th August and 30th of October last.

The following decisions on questions submitted to the Department, arising under the new tariff act, are communicated for your information:

That *gums*, to be entitled to entry at a duty of ten per cent. ad valorem, must be of the description generally known in commerce by the designations given in schedule E. All other gums or resinous substances in their crude state, not so known and designated, and not otherwise

specified, to be charged with a duty of *twenty* per cent. ad valorem, under the provisions of the *third* section of the act. The substances imported under the designations of gum benzoin, or Benjamin, and benzoates, being specifically mentioned in schedule C, are liable to a duty of *thirty* per cent. ad valorem; and the substance termed by the importer *gum perdu*, ascertained on due examination to be an *opium*, is chargeable with the duty of *twenty* per cent. ad valorem, as provided in schedule E.

That, in order to the admission of *lastings, manufactures of mohair cloth, silk twist, or other manufacture of cloth*, at a duty of *five* per cent. ad valorem, under the provisions of schedule H, the collector must be satisfied, from the return of the United States' appraisers, the peculiar texture, figure, shape, or dimensions of the article, or other attending circumstances, that it is, as imported, suitable for the manufacture *exclusively* of shoes, boots, bootees, or buttons, as the case may be. Where a difference of opinion may arise in regard to articles under this provision, between the collector and appraisers, the question, with samples of the goods, may be submitted for determination to this Department.

That *sheathing copper and sheathing metal*, to be entitled to free entry, as provided in schedule I, must be imported in sheets not less in length than *forty-eight* inches, or in width than *fourteen* inches, nor less in weight than *fourteen* nor more than *thirty-four* ounces per square foot.

That there being no provision in the act for the free admission of *philosophical apparatus*, or anatomical preparations, whether specially imported by order or for the use of societies or seminaries, or otherwise, articles of that description become liable, on importation, to a charge of duty according to the material of which they are composed.

That, in order to the free entry of goods, wares, and merchandise, the growth, produce, and manufacture of the United States, exported to a foreign country, and brought back to the United States, under the provisions of schedule I, it is necessary that their identity be shown as prescribed in sections forty-seven and forty-eight of the act of 2d March, 1799, "To regulate the collection of duties on imports and tonnage," and, further, that such goods, wares, and merchandise, be in the *same condition* as when exported from the United States, having undergone no alteration by manufacture.

R. J. WALKER,
Secretary of the Treasury.

AN ACT reducing the duty on Imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty—that is to say:

On goods, wares, and merchandise mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule H, a duty of *five* per centum ad valorem.

SEC. 2. *And be it further enacted*, That from and after the first day of December next, the goods, wares, and merchandise mentioned in schedule I shall be exempt from duty.

SEC. 3. *And be it further enacted*, That from and after the first day of December next there shall be levied, collected, and paid on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of *twenty* per centum ad valorem.

SEC. 4. *And be it further enacted*, That in all cases in which the invoice or entry shall not contain the weight or quantity or measure of goods, wares, or merchandise now weighed or measured or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

SEC. 5. *And be it further enacted*, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

SEC. 7. *And be it further enacted*, That the twelfth section of the act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved August thirty, eighteen hundred and forty-two, shall be, and the same is hereby, so far modified that all goods imported from this side the Cape of Good Hope or Cape Horn, may remain in the public stores for the space of one year instead of the term of sixty days prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year, instead of the term of ninety days prescribed in the said section. •

SEC. 8. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on

entry of the same, to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector within whose district the same may be imported or entered to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed, by ten per centum or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected and paid, a duty of *twenty* per centum ad valorem on such appraised value: *Provided, nevertheless,* That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding.

SEC. 9. *And be it further enacted,* That the deputies of any collector naval officer, or surveyor, and the clerks employed by any collector naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect fraud upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

SEC. 10. *And be it further enacted,* That no officer or other person connected with the Navy of the United States shall, under any pretence import in any ship or vessel of the United States any goods, wares, or merchandise liable to the payment of any duty.

SEC. 11. *And be it further enacted,* That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby repealed.

SCHEDULE A.—(*One hundred per centum ad valorem.*)

Brandy and other spirits distilled from grain, or other materials.

Cordials, absynthe, arrack, curaçoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B.—(*Forty per centum ad valorem.*)

Alabaster and spar ornaments.

Almonds.

Anchovies, sardines, and all other fish preserved in oil.

Camphor, refined.

Cassia.

Cloves.

Composition tops for tables or other articles of furniture.

Comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses.

Currants.

Dates.

Figs.

Ginger root, dried or green.

Glass, cut.

Mace.

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood.

Nutmegs.

Pimento.

Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans or otherwise.

Prunes.

Raisins.

Scagliola tops for tables or other articles of furniture.

Segars, snuff, paper segars, and all other manufactures of tobacco.

Wines—Burgundy, Champagne, claret, Madeira, Port, sherry, and all other wines and imitations of wines.

SCHEDULE C.—(*Thirty per centum ad valorem.*)

Ale, beer, and porter, in casks or bottles.

Argentine, Alabatta, or German silver, manufactured or unmanufactured.

Articles embroidered with gold, silver, or other metal.

Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.

Asses' skins.

Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.

Baskets, and all other articles composed of grass, osier, palmleaf, straw, whalebone, or willow, not otherwise provided for.

Bay rum.

Beads, of amber, composition, or wax, and all other beads.

Benzoates.

Bologna sausages.

Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part.

Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for.

Brooms and brushes of all kinds.

Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal.

Canes and sticks for walking, finished or unfinished.

Capers, pickles, and sauces of all kinds, not otherwise provided for.

Caps, hats, muffs, and tippetts of fur, and all other manufactures of fur, or of which fur shall be a component material.

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for.

Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed.

Carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venitian, Wilton, or any other similar fabric.

Carriages, and parts of carriages.

Cayenne pepper.

Cheese.

Cinnamon.

Clocks and parts of clocks.

Clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer.

Coach and harness furniture of all kinds.

Coal.

Coke and culm of coal.

Combs of all kinds.

Compositions of glass or paste, when set.

Confectionery of all kinds, not otherwise provided for.

Coral, cut or manufactured.

Corks.

Cotton cords, gimps, and galloons.

Coat-plaster.

Crayons of all kinds.

Cutlery of all kinds.

Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal.

Dolls and toys of all kinds.

Earthen, China, and stone ware, and all other wares, composed of earthy and mineral substances, not otherwise provided for.

Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal.

Fans and fire-screens of every description, of whatever material composed.

Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed.

Firecrackers.

Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets.

Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished.

Furniture, cabinet and household.

Ginger, ground.

Glass, colored, stained, or painted.

Glass crystals for watches.

Glasses or pebbles for spectacles.

Glass tumblers, plain, moulded, or pressed, not cut or punted.

Paintings on glass.

Porcelain glass.

Grapes.

Gum benzoin or Benjamin.

Hair pencils.

Hat bodies of cotton.

Hats and bonnets for men, women, and children, composed of straw, satin straw, chip, grass, palmleaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for.

Hemp, unmanufactured.

Honey.

Human hair, cleansed or prepared for use.

Ink and ink powder.

Iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for.

Castings of iron.

Old or scrap iron.

Vessels of cast iron.

Japanned ware of all kinds, not otherwise provided for.

Jewelry, real or imitation.

Jet and manufactures of jet, and imitations thereof.

Lead pencils.

Maccaroni, vermicelli, gelatine, jellies, and all similar preparations.

Manufactures of the bark of the cork tree, except corks.

Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory.

Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value.

Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process.

Manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for.

Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for.

Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough.

Manufactures of paper, or of which paper is a component material, not otherwise provided for.

Manufactures, articles, and wares of papier mache.

Manufactures of wood, or of which wood is a component part, not otherwise provided for.

Manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for.

Medicinal preparations, not otherwise provided for.

Metallic pens.

Mineral waters.

Molasses.

Muskets, rifles, and other fire-arms.

Nuts, not otherwise provided for.

Ochres and ochery earths, used in the composition of painters' colors, whether dry or ground in oil.

Oil-cloth of every description, of whatever material composed.

Oils, volatile, essential, or expressed, and not otherwise provided for.

Olive oil in casks, other than salad oil.

Olive salad oil, and all other olive oil, not otherwise provided for.

Olives.

Paper—antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for.

Paper boxes, and all other fancy boxes.

Paper envelopes.

Parasols and sunshades.

Parchment.

Pepper.

Plated and gilt ware of all kinds.

Playing cards.

Plums.

Potatoes.

Red chalk pencils.

Saddlery of all kinds, not otherwise provided for.

Salmon, preserved.

Sealing wax.

Sewing silks, in the gum or purified.

Shoes composed wholly of India rubber.

Side-arms of every description.

Silk twist and twist composed of silk and mohair.

Silver-plated metal, in sheets or other form.

Soap—Castile, perfumed, Windsor, and all other kinds.

Sugar of all kinds.

Syrup of sugar.

Tobacco, unmanufactured.

Twines and pack-thread, of whatever material composed.

Umbrellas.

Vellum.

Vinegar.

Wafers.

Water colors.

Wood unmanufactured, not otherwise provided for, and fire-wood.

Wool, unmanufactured.

SCHEDULE D.—*(Twenty-five per centum ad valorem.)*

Borax or tinctal.

Burgundy pitch.

Buttons and button moulds, of all kinds.

Baizes, bockings, flannels, and floor-cloths, of whatever material composed, not otherwise provided for.

Cables and cordage, tarred or untarred.

Calomel and all other mercurial preparations.

Camphor, crude.

Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids.

Floss silks, feather beds, feathers for beds, and downs of all kinds.

Grass-cloth.

Hair-cloth, hair seating, and all other manufactures of hair, not otherwise provided for.

Jute, Sisal grass, coir, and other vegetable substances, unmanufactured, not otherwise provided for.

Manufactures composed wholly of cotton, not otherwise provided for.

Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for.

Manufactures of silk, or of which silk shall be a component material, not otherwise provided for.

Manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for.

Matting, China, and other floor matting and mats, made of flags, jute, or grass.

Roofing slates and slates other than roofing slates.

Woolen and worsted yarn.

SCHEDULE E.—(*Twenty per centum ad valorem.*)

Acids—acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for.

Aloes.

Alum.

Amber.

Ambergris.

Angora, Thibet, and other goat's hair or mohair, unmanufactured.

Anise seed.

Animal carbon.

Antimony, crude and regulus of.

Arrow-root.

Articles, not in a crude state, used in dyeing or tanning, not otherwise provided for.

Assafoetida.

Bacon.

Bananas.

Barley.

Beef.

Beeswax.

Berries, vegetables, flowers and barks, not otherwise provided for.

Bismuth.

Bitter apples.

Blankets of all kinds.

- Blank books, bound or unbound.
- Blue or Roman vitriol, or sulphate of copper.
- Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves.
- Boucho leaves.
- Breccia.
- Bronze liquor.
- Bronze powder.
- Butter.
- Cadmium.
- Calamine.
- Cantharides.
- Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children.
- Cassia buds.
- Castor oil.
- Castorum.
- Cedar wood, ebony, granadilla, mahogany, rose-wood, and satin-wood, unmanufactured.
- Chocolate.
- Chromate of lead.
- Chromate, bichromate, hydriodate, and prussiate of potash.
- Cobalt.
- Cocoanuts.
- Coculus indicus.
- Copperas or green vitriol, or sulphate of iron.
- Copper rods, bolts, nails, and spikes.
- Copper bottoms.
- Copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for.
- Cream of tartar.
- Cubebs.
- Dried pulp.
- Emery.
- Ether.
- Extract of indigo.
- Extracts and decoctions of logwood and other dye-woods, not otherwise provided for.
- Extract of madder.
- Feldspar.
- Fig blue.
- Fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for.
- Fish glue or isinglass.
- Fish skins.
- Flaxseed.
- Flour of sulphur.
- Frankfort black.
- French chalk.

Fruit, green or ripe, not otherwise provided for.

Fulminates, or fulminating powders.

Furs dressed on the skin.

Gamboge.

Glue.

Green turtle.

Gunny cloth.

Gunpowder.

Hair, curled; moss, sea-weed, and all other vegetable substances used for beds or mattresses.

Hams.

Hats of wool.

Hat bodies made of wool, or of which wool shall be a component material of chief value.

Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value.

Hemp-seed or linseed, and rape-seed oil, and all other oils used in painting.

Indian corn and corn meal.

Ipecacuanha.

Iridium.

Iris or orris root.

Iron liquor.

Ivory or bone black.

Jalap.

Juniper berries.

Lac spirits.

Lac sulphur.

Lampblack.

Lard.

Leather, tanned, bend or sole.

Leather, upper of all kinds.

Lead, in pigs, bars or sheets.

Leaden pipes.

Leaden shot.

Leeches.

Linens of all kinds.

Liquorice paste, juice, or root.

Litharge.

Malt.

Manganese.

Manna.

Manufactures of flax, not otherwise provided for.

Manufactures of hemp, not otherwise provided for.

Marble, in the rough, slab, or block, unmanufactured.

Marine coral, unmanufactured.

Medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for.

Metals, Dutch and bronze, in leaf.

Metals, unmanufactured, not otherwise provided for.

Mineral and bituminous substances, in a crude state, not otherwise provided for.

Musical instruments of all kinds, and strings for musical instruments of whip gut or catgut, and all other strings of the same material.

Needles, of all kinds, for sewing, darning, or knitting.

Nitrate of lead.

Oats and oatmeal.

Oils—neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.

Opium.

Oranges, lemons, and limes.

Orange and lemon peel.

Osier or willow prepared for basket-makers' use.

Patent mordant.

Paints, dry or ground in oil, not otherwise provided for.

Paper hangings and paper for screens or fire-boards.

Paving stones.

Paving and roofing tiles and bricks.

Pearl or hulled barley.

Periodicals and other works in the course of printing and republication in the United States.

Pine-apples.

Pitch.

Plantains.

Plaster of Paris, when ground.

Plumbago.

Pork.

Potassium.

Prussian blue.

Pumpkins.

Putty.

Quicksilver.

Quills.

Red chalk.

Rhubarb.

Rice, or paddy.

Roll brimstone.

Roman cement.

Rye and rye flour.

Saddlery, common, tinned, or japanned.

Saffron and saffron cake.

Sago.

Sal soda, and all carbonates of soda, by whatever names designated not otherwise provided for.

Salts—Epsom, glauber, Rochelle, and all other salts and preparations of salts not otherwise provided for.

Sarsaparilla.

Seppia.

Shaddocks.

Sheathing paper.

Skins, tanned and dressed, of all kinds.
Skins of all kinds, not otherwise provided for.
Slate pencils.
Smalts.
Spermaceti candles and tapers.
Spirits of turpentine.
Sponges.
Spunk.
Squills.
Starch.
Stearine candles and tapers.
Steel not otherwise provided for.
Stereotype plates.
Still bottoms.
Sulphate of barytes, crude or refined.
Sulphate of quinine.
Tallow candles.
Tapioca.
Tar.
Thread laces and insertings.
Type metal.
Types, new or old.
Vanilla beans.
Verdigris.
Velvet, in the piece, composed wholly of cotton.
Velvet, in the piece, composed of cotton and silk, but of which cotton is the component material of chief value.
Vermilion.
Wax candles and tapers.
Whalebone, the produce of foreign fisheries.
Wheat and wheat flour.
White and red lead.
Whiting, or Paris white.
White vitriol, or sulphate of zinc.
Window glass, broad, crown, or cylinder.
Woolen listings.
Yams.

SCHEDULE F.—(*Fifteen per centum ad valorem*)

Arsenic.
Bark, Peruvian.
Bark, Quilla.
Brazil paste.
Brimstone, crude, in bulk.
Codilla, or tow of hemp or flax.
Cork-tree bark, unmanufactured.
Diamonds, glaziers', set or not set.
Dragon's blood.
Flax, unmanufactured.

Gold and silver leaf.

Mineral kermes.

Silk, raw, not more advanced in manufacture than singles, tram and thrown, organzine.

Steel, in bars, cast, shear, or German.

Terne tin plates.

Tin foil.

Tin in plates or sheets.

Tin plates, galvanized, not otherwise provided for.

Zinc, spelter, or teutenegue, in sheets.

SCHEDULE G.—*(Ten per centum ad valorem.)*

Ammonia.

Anotta, Rancon or Orleans.

Barilla.

Bleaching powders, or chloride of lime.

Books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for.

Building stones.

Burr stones, wrought or unwrought.

Cameos and mosaics, and imitations thereof, not set.

Chronometers, box or ships', and parts thereof.

Cochineal.

Cocoa.

Cocoa shells.

Compositions of glass or paste, not set.

Cudbear.

Diamonds, gems, pearls, rubies, and other precious stones, and imitations thereof, when not set.

Engravings or plates, bound or unbound.

Hemp-seed, linseed, and rape-seed.

Fuller's earth.

Furs, hatters', dressed or undressed, not on the skin.

Furs, undressed, when on the skin.

Goldbeaters' skins.

Gum Arabic and gum Senegal.

Gum tragacanth.

Gum Barbary.

Gum East India.

Gum Jedda.

Gum substitute, or burnt starch.

Hair of all kinds, uncleaned and unmanufactured.

India rubber, in bottles, slabs, or sheets, unmanufactured.

Indigo.

Kelp.

Lemon and lime juice.

Lime.

Maps and charts.

Music and music paper, with lines, bound or unbound.

Natron.
Nux vomica.
Oils, palm and cocoanut.
Orpiment.
Palmleaf, unmanufactured.
Polishing stones.
Pumice and pumice stones.
Ratans and reeds, unmanufactured.
Rotten stone.
Sal ammonia.
Saltpetre, (or nitrate of soda, or potash,) refined, or partially refined.
Soda ash.
Sulphuric acid, or oil of vitriol.
Tallow, marrow, and all other grease and soap stocks and soap stuffs, not otherwise provided for.
Terra japonica, or catechu.
Watches and parts of watches.
Watch materials of all kinds, not otherwise provided for.
Woad or pastel.

SCHEDULE H.—(*Five per centum ad valorem.*)

Alcornoque.
Argol, or crude tartar.
Bells when old, or bell metal, fit only to be remanufactured.
Berries, nuts, and vegetables, used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture.
Brass in pigs or bars.
Brass when old, and fit only to be remanufactured.
Brazil wood, and all other dye-wood, in sticks.
Bristles.
Chalk not otherwise provided for.
Clay, unwrought.
Copper in pigs or bars.
Copper, when old, and fit only to be remanufactured.
Flints.
Grindstones, wrought or unwrought.
Horns, horn-tips, bones, bone-tips, and teeth, unmanufactured.
Ivory, unmanufactured.
Ivory nuts or vegetable ivory.
Kermes.
Lac dye.
Lastings suitable for shoes, boots, bootees, or buttons, exclusively.
Madder, ground.
Madder root.
Manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons, exclusively.
Nickel.

Nut-galls.

Pearl, mother of.

Pewter, when old, and fit only to be remanufactured.

Sags, of whatever material.

Raw hides and skins of all kinds, whether dried, salted, or pickled not otherwise provided for.

Safflower.

Saltpetre or nitrate of soda, or potash, when crude.

Seedlac.

Shellac.

Sumac.

Tin in pigs, bars, or blocks.

Tortoise and other shells, unmanufactured.

Turmeric.

Waste, or shoddy.

Weld.

Zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

SCHEDULE I.—(*Exempt from duty.*)

Animals imported for breed.

Bullion, gold and silver.

Cabinets of coins, medals, and other collections of antiquities.

Coffee and tea, when imported direct from the place of their growth or production in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges.

Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner.

Coins, gold, silver, and copper.

Copper ore.

Copper, when imported for the United States mint.

Cotton.

Felt, adhesive, for sheathing vessels.

Garden seeds, and all other seeds, not otherwise provided for.

Goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with.

Guano.

Household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale.

Junk, old.

Models of inventions and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model or improvement which can be fitted for use.

Oakum.

Oil, spermaceti, whale, and other fish of American fisheries, and all other articles the produce of such fisheries.

Paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary: *Provided*, The same be imported in good faith as objects of taste, and not of merchandise.

Personal and household effects (not merchandise) of citizens of the United States dying abroad.

Plaster of Paris, unground.

Platina, unmanufactured.

Sheathing copper; but no copper to be considered such, and admitted free, except in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot.

Sheathing metal.

Specimens of natural history, mineralogy, or botany.

Trees, shrubs, bulbs, plants, and roots, not otherwise provided for.

Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

APPROVED July 30, 1846.

K.

TREASURY DEPARTMENT, November 23, 1846.

SIR: In regard to the lands in Mississippi and Alabama, which are within the Chickasaw cession of 1832, I request a report, showing—

1. Aggregate quantity of public lands in the cession.
2. Aggregate quantity covered by reservations.
3. Date of *first sale*; quantity then offered; average price at which the lands sold; quantity remaining unsold; and the present price of such unsold lands.
4. Same information as to each of the subsequent public sales.
5. Aggregate of sales, in acres and purchase money, and the average price.
6. Total quantity remaining unsold, and the areas and prices of the several classes of lands constituting that total.
7. The quantity unoffered in the cession.
8. Whether or not any land district, counting loss of interest at six per cent., has realized so large a net sum of money; and,
9. Whether the sales have been chiefly to settlers.

Very respectfully your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

JAMES H. PIPER, Esq.,

Acting Commissioner of General Land Office.

GENERAL LAND OFFICE, *December 5, 1846.*

SIR: In answer to your communication of the 23d ultimo relative to the sales in the Chickasaw cession of 1832, I have the honor to submit the following report:

1. The aggregate quantity of *public* lands in the cession is 4,316,921 acres.

2. The aggregate quantity covered by *Indian* reservations is 2,401,660 acres.

3. The aggregate sales up to 31st October, 1846, in the cession, including 36,005 acres of orphan lands, amount to 3,681,309 acres. Purchase money to *October* 31, 1846, \$3,254,449. General average price to *October* 31, 1846, 88 2-5 cents per acre.

4. The total quantity of *offered* lands remaining unsold in the cession is 658,921 acres. Of this area, *by estimation*, about 260,000 acres are subject to sale at 50 cents per acre; 40,000 acres at 25 cents per acre and 359,000 acres at 12½ cents per acre.

5. The quantity unoffered is 12,700 acres.*

[NOTE.—This consists of tracts *less* than a quarter section, created by the sales at Chocchuma and Columbus. The treaty authorizes the sale to be made in tracts not less than a quarter. Hence these have not been proclaimed.]

6. The first sale pursuant to proclamation took place in the month of January, 1836. There were then offered 924,738 acres. Of that area there now remains unsold about the quantity of 13,020 acres, subject to entry at 12½ cents per acre. The area sold under the first proclamation brought an average of 94 4-5 cents per acre.

7. The second sale pursuant to proclamation took place in the cession in the month of September, 1836. There were then offered 2,198,571 acres. Of that area there now remains unsold about the quantity of 170,018 acres, subject to entry at 12½ cents per acre. The area sold under the proclamation brought an average of 90 cents per acre.

8. The third sale commenced in May, 1837. There were then offered 522,696 acres. The fourth sale commenced in January, 1838. There were then offered 116,608 acres. The fifth commenced in January 1839. There were then offered 156,070 acres. The sixth commenced in May, 1844. There were then offered 383,343 acres. The last four comparatively small, brought an estimated average of 65 2-5 cents per acre. The aggregate of the sales under the last four heads being 705,026 acres, and the purchase money thereof being \$461,407. The aggregate area now unsold of these four is about 473,691 acres. Average of the rate per acre about 33 cents.

In answer, to the 8th inquiry, as to whether or not any land district counting loss of interest at six per cent., has realized so large a net sum of money, I have to state that, taking as a test the aggregate sales of the land districts in the State of Illinois, after deducting the loss of interest at six per cent. per annum, they have not produced such a large sum of money; and that, on a comparison instituted between the Chickasaw sales up to 30th June, 1845, and those of the entire public domain, so far

* Not including land office tract and fractional quantities.

as the same has been in market up to that date, and computing interest at six per cent. per annum on the estimated average of extra time required for the sale of an equal quantity under the present system, it appears that the gain of the graduating system would amount, in the whole public domain, to upwards of sixty millions of dollars.

The data and the principle on which this estimate is made are indicated in the accompanying statement A.

I have the honor to be, with great respect, your obedient servant,
JAMES H. PIPER, *Acting Commissioner.*

P. S.—From the returns it appears that the sales have been generally to settlers. J. H. P.

Hon. ROBERT J. WALKER, *Secretary of the Treasury.*

—
A.

Statement showing the estimated gain of the graduation over the old system of selling the public lands, if the sales made in the Chickasaw cession be taken as a guide, and the loss of interest at six per cent. per annum be calculated on the purchase money during the extra time required for the sale of an equal quantity of land under the present old system.

- 1st. Assuming that the sales of the whole public domain had been made in the same ratio as to *time* and *price* as the *sold* lands under the *graduation principle* in the Chickasaw cession of 1832, there would have been disposed of in $8\frac{1}{2}$ years, the average time that the Chickasaw lands have been in market, the quantity of 181,616,456 acres.
- 2d. The purchase money of that area at 91 7-10 cents per acre, the Chickasaw average price, (including *orphan* sales,) on the 30th June, 1845, would be.....\$166,542,290
- 3d. Under the old system there had been sold, to 30th June, 1845, and in the average time of 16 3-10 years, 92,807,537 acres.
- 4th. The purchase money of which amounted to the sum of.....\$128,810,963*
- 5th. In order to produce the amount of purchase money stated under the 2d head, at the average old *cash* system price, viz: \$1 26 per acre, it would require that there should have been sold
Acres 132,176,420
- 6th. From this deduct the actual sales to 30th June, 1845, under the old system..... 92,807,537

and it will leave to be sold

* This purchase money includes the *early* sales under the CREDIT SYSTEM, and hence the average price per acre is something over \$1 26—the average of the CASH SALES.

subsequent to the 30th June,
1845, in order to produce the
purchase money under the
2d head, an area of... Acres 39,368,883

7th. The purchase money of which, at \$1 26
per acre, would be..... \$49,604,793

8th. To sell the area under the 6th head and
realize the purchase money of it, as stated
under the 7th head, would require a
further period of 6 9-10 years from 30th
June, 1845.

9th. Now add the purchase money under
the 4th head to that under the 7th head,
and the periods required to realize the
same, respectively, and we have as a total
purchase money from the public domain
in 22 3-10 years, under the old system... 178,415,756

10th. But under the graduation system it
would have taken but $8\frac{1}{2}$ years to sell
the same number of acres which produced
the total purchase money under the 9th
head—making a difference of time equal
to 13 8-10 years.

11th. Therefore deduct from the total pur-
chase money, under the 9th head, the *mean*
interest, at 6 per cent. per annum, for 13 8-10
years, say 6 9-10 years, and we have.... 73,864,123

Leaving net..... \$104,551,633

12th. Take this last amount from the pur-
chase money under the 2d head, and we
have left as the net gain of the graduation
over the old system, the sum of..... \$61,990,657

JAMES H. PIPER, *Acting Commissioner.*

GENERAL LAND OFFICE, *December 5, 1846.*

L.

Circular to Collectors and other officers of the Customs.

TREASURY DEPARTMENT, *August 14, 1846.*

The following instructions and forms are transmitted for the informa-
tion and government of the officers of the customs in carrying into effect
the provisions of the annexed act of Congress, approved 6th of August,
1846, entitled "An act to establish a warehousing system, and to amend
'An act to provide revenue from imports, and to change and modify

existing laws imposing duties on imports, and for other purposes," approved 30th August, 1842.

It is to be remarked, that goods, wares, or merchandise entitled to entry for warehousing are such only as shall have been actually imported after the passage of the act "reducing the duty on imports, and for other purposes," approved 30th July, 1846. (Vide 6th section.) All goods, wares, or merchandise imported prior to 30th July, 1846, yet on deposit in public store, the duties on which have not been paid, are subject to the payment of the duty and charges imposed by the tariff act of 30th August, 1842.

Where owners, importers, consignees, or agents desire to warehouse their goods, due entry in writing must be made in each case, according to the form accompanying these instructions, (marked A,) and a bond taken, with surety or sureties, to the satisfaction of the collector, in double the amount of the duties, according to form marked B.

In making entry of any goods, wares, or merchandise to be warehoused, all acts necessary to determine their exact quantity, quality, and original cost and dutiable value, such as appraising, weighing, gauging, or measuring, in order to ascertain the precise amount of duty chargeable on the importation, must be performed and complied with.

Any goods, wares, or merchandise proposed to be withdrawn from warehouse for home consumption prior to the first day of December next, the day on which the new rates of duties take effect, under the act of 30th July last, must be entered, and the duties, with interest and other charges, imposed by the act of 30th August, 1842, must be duly paid before granting permit for the delivery of any such goods, wares, or merchandise. Due regard must be paid to the restrictions imposed in the act, in the withdrawal of merchandise from warehouse, to wit: in no case "a less quantity than an entire package, bale, cask, or box;" or if in bulk, then only "the whole quantity of each parcel, or a quantity not less than one ton weight, unless by the special authority of the Secretary of the Treasury," can be withdrawn and delivered.

Where it is intended to withdraw any goods, wares, or merchandise from warehouse for transportation to any other *port of entry*, to be rewarehoused thereat, in pursuance of the second section of the act of 6th August, to establish a warehousing system, twenty-four hours' notice, at least, must be given to the collector of such intention, and entry be made according to form C; and the transportation is to be made under the regulations provided in the act of 2d March, 1799, in respect to the transportation of goods, wares, and merchandise from one collection district to another, to be exported, with the benefit of drawback. Hence goods may be transported from any port of entry to any other port of entry in the United States, subject to the regulations prescribed by the before-mentioned act.

On making a transportation entry, a bond must be given by the owner of the merchandise to be withdrawn for transportation, with sufficient sureties, in double the amount of the duties chargeable thereon, according to form herewith, (marked D;) which bond is to be cancelled on production of a certificate, duly authenticated, from the collector of the port to which the goods may be transported, certifying that the identical goods

stated in the transportation certificate have been duly entered and rewarehoused in public store, in his collection district, and bond given for the duties.

On the withdrawal of any such goods from warehouse at any port, the storage and other charges that may have accrued thereon must be duly paid. On redeposite or rewarehousing of any transported goods as aforesaid, due entry must be made, and bond taken in the forms herewith, marked E and F.

For the purpose of distinguishing goods which may have paid duty under the new tariff act, which goes into operation on the first day of December next, that may be withdrawn for consumption after said day, and entitled to drawback if exported within the time prescribed by law, from other imports on which duty was paid under the tariff act of 30th August, 1842, it becomes proper that suitable marks should be placed on all goods that may be withdrawn as aforesaid, to identify the same, so as to prevent mistake or imposition in the allowance of drawback.

Goods, wares, or merchandise entered for warehousing must be conveyed from the vessel or wharf where landed to the warehouse, under the special superintendence of an inspector of the customs, in drays, carts, or other usual modes of conveyance, to be employed on public account, by the proper officer of the customs, and the expense, at the rates usually paid for such service at the port in question, is to be defrayed at the time by the person who enters said goods, wares, or merchandise for warehousing. In cases where goods, wares, or merchandise, imported after the passage of the act of the 30th July, 1846, are intended to be exported directly from warehouse to a foreign country, entry must be made, according to form herewith, (marked G,) and bond given, according to form H; and such exportation be otherwise made in the manner now required by existing laws relating to exportations for the benefit of drawback. In all such cases the appropriate expenses are to be paid before granting permit for exportation.

All stores used for warehousing purposes are to be rented by the collector, on public account, and paid for as such, and appropriated exclusively to the storage of foreign merchandise, which is to be subject to the usual rates of storage existing at the respective ports where such stores may be hired or rented. Appropriate warehouses must be provided for goods of a perishable nature, as well as for gunpowder, firecrackers, and explosive substances, having due respect to existing municipal regulations.

For warehousing of coal, woods of various kinds, &c., yards, well enclosed and secured, to the satisfaction of the collector, may be hired or rented, and the usual rates for storage are to be charged on all articles deposited therein. Care must be observed by collectors, in renting stores, to select those of a substantial and secure character, and fireproof, where they can be obtained; and the rents stipulated for must be as reasonable as can be procured. Before entering into any lease of stores, the opinion and approval of the Department must first be obtained.

Where any goods, duly warehoused, shall remain in store beyond one year, without payment of the duties and charges thereon, which, in pursuance of the act, are required to be appraised and sold, the Department

hereby prescribes that all such sales shall take place within thirty days after the expiration of the year; and due notice of such sales must be published in two or more of the public newspapers, having the most extensive circulation at the port in question, daily at the principal ports, for the space of ten days, and at the other ports three times a week, or as often as one or more papers may be published thereat, for the space of two weeks. But, as the law provides that "all goods of a perishable nature, and all gunpowder, firecrackers, and explosive substances, deposited as aforesaid, shall be sold forthwith," they must be sold at the earliest day practicable, after due publication of notice, and time given for inspection by persons desirous of purchasing the same; and accounts of such sales must be rendered in the form herewith, (marked I.)

The quarterly returns required by the fourth section of the act will be made according to the form herewith, (marked J.)

R. J. WALKER, *Secretary of the Treasury.*

AN ACT to establish a warehousing system, and to amend an act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the twelfth section of the act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved the thirtieth day of August, one thousand eight hundred and forty-two, is hereby amended, so as hereafter to read as follows:

[SEC. 12.] *And be it further enacted,* That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise shall be paid in cash: *Provided,* That, in all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the said goods, wares, or merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port and the importer, owner, or consignee; the said stores to be secured in the manner provided for by the first section of the act of the twentieth day of April, one thousand eight hundred and eighteen, entitled "An act providing for the deposit of wines and distilled spirits in public warehouses, and for other purposes," there to be kept, with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject, at all times, to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by bond of the owner, importer, or consignee, with surety or sureties, to the satisfaction of the collector, in double the amount of the said duties, and in such form as the Secretary of the Treasury shall prescribe: *Provided,* That no merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in

an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury. And in case the owner, importer, consignee, or agent of any goods on which the duties have not been paid, shall give to the collector satisfactory security that the said goods shall be landed out of the jurisdiction of the United States, in the manner now required by existing laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to reexport the same, shall, upon the payment of the appropriate expenses, permit the said goods, under the inspection of the proper officers, to be shipped without the payment of any duties thereon. And in case any goods, wares, or merchandise, deposited as aforesaid, shall remain in public store beyond one year, without payment of the duties and charges thereon, then said goods, wares, or merchandise shall be appraised by the appraisers of the United States, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department; and at said public sale distinct printed catalogues descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same: *Provided*, That the overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties as aforesaid, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the Treasury of the United States; and the said collector shall transmit to the Treasury Department, with the said overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents and appraised value, the name of the vessel and the master in which, and of the port or place whence, they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the manifest, and the duties to which the several consignments were respectively subject; and the receipt or certificate shall exonerate the master or person having charge or command of any ship or vessel in which said goods, wares, or merchandise were imported, from all claim of the owner or owners thereof, who shall nevertheless, on due proof of their interest, be entitled to receive from the Treasury the amount of any overplus paid into the same under the provisions of this act: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March, seventeen hundred and ninety-nine, and the thirteenth section of the act of thirtieth of August, eighteen hundred and forty-two, to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and

for other purposes, as conflicts with the provisions of this act, shall be, and is hereby repealed, excepting that nothing contained in this act shall be construed to extend the time now prescribed by law for selling unclaimed goods: *Provided, also,* That all goods of a perishable nature, and all gunpowder, firecrackers, and explosive substances, deposited as aforesaid, shall be sold forthwith.

SEC. 2. *And be it further enacted,* That any goods, when deposited in the public stores in the manner provided for in the foregoing section, may be withdrawn therefrom and transported to any other port of entry, under the restrictions provided for in the act of the second of March, seventeen hundred and ninety-nine, in respect to the transportation of goods, wares, and merchandise from one collection district to another, to be exported with the benefit of drawback; and the owner of such goods so to be withdrawn for transportation shall give his bond, with sufficient sureties, in double the amount of the duties chargeable on them, for the deposit of such goods in store in the port of entry to which they shall be destined, such bond to be cancelled when the goods shall be redeposited in store in the collection district to which they shall be transported: *Provided,* That nothing contained in this section shall be construed to extend the time during which goods may be kept in store, after their original importation and entry, beyond the term of one year.

SEC. 3. *And be it further enacted,* That if any warehoused goods shall be fraudulently concealed in, or removed from, any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such goods, or of aiding or abetting such concealment or removal, shall be liable to the same penalties which are now imposed for the fraudulent introduction of goods into the United States; and if any importer or proprietor of any warehoused goods, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the goods, except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offence one thousand dollars. And any person convicted of altering, defacing, or obliterating any mark or marks which have been placed by any officer of the revenue on any package or packages of warehoused goods, shall forfeit and pay for every such offence five hundred dollars.

SEC. 4. *And be it further enacted,* That the collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the said Secretary may give, of all goods which remain in the warehouses of their respective ports, specifying the quantity and description of the same; which returns, and tables formed thereon, the Secretary of the Treasury shall forthwith cause to be published in the principal papers of the city of Washington.

SEC. 5. *And be it further enacted,* That the Secretary of the Treasury be, and he is hereby, authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as may be necessary to give full effect to the provisions of this act, and secure a just accountability under the same. And it shall be the duty of the Secretary to report such regulations to each succeeding session of Congress.

APPROVED August 6, 1846.

VOL. VI.—6.

Oath [or affirmation] of Consignee, Importer, or Agent.

I, _____, do solemnly, sincerely, and truly swear [or affirm] that the invoice and bill of lading now presented by me to the collector of _____ are the true and only invoice and bill of lading by me received, of all the goods, wares, and merchandise imported in the _____, whereof _____ is master, from _____, for account of any person whomsoever, for whom I am authorized to enter the same, *except what is now being entered by _____, and upon which the duty chargeable has been paid, according to law*; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, or merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter, I discover any error in the said invoice, or in the account rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly, sincerely, and truly swear [or affirm] that, to the best of my knowledge and belief, [insert the name and residence of the owner or owners, is or are] the owner [or owners] of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost [if purchased] or fair market value [if otherwise obtained, or if said value be more] at the time or times, and place or places, when and where procured, [as the case may be,] of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same. So help me, God.

Oath [or affirmation] of owner whose goods have been purchased.

I, _____, do solemnly, sincerely, and truly swear [or affirm] that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the _____, whereof _____ is master, from _____, *except what is now being entered by _____, and upon which the duty chargeable has been paid according to law*; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same, [and when the actual market value shall be more, insert this value also;] that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and

that they are in the state in which I actually received them. And I do further solemnly, sincerely, and truly swear [or affirm] that I have not in the entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice thereof, I will immediately make the same known to the collector of this district or port. So help me, God.

Manufacturer's or owner's Oath [or affirmation] when goods have not been actually purchased.

I, _____, do solemnly, sincerely, and truly swear [or affirm] that the entry now delivered by me to the collector of _____, contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the _____, whereof _____ is master, from _____, except what is now being entered by _____, and upon which the duty chargeable has been paid, according to law; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, at the time or times, and place or places, when and where procured for my account, [or for account of myself and partners;] that the said invoice contains also a just and faithful account of all charges actually paid, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise, [and when the actual market value thereof shall be more, insert said value also;] that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly, sincerely, and truly swear [or affirm] that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice thereof, I will immediately make the same known to the collector of this district or port. So help me, God.

When part of an importation is to be landed, and the duty chargeable thereupon is to be paid forthwith, and the remainder is to be warehoused, the oath or affirmation of the consignee, or owner, or manufacturer, above prescribed, should be modified by inserting therein, in lieu of the clause printed in italics, in the foregoing forms, the clause following: *except what is now being entered for warehousing, and upon which the duty chargeable has been secured, according to law.*

Permit to land Merchandise for warehousing or rewarehousing.

DISTRICT OF _____, PORT OF _____,
day of _____.

To [the Surveyor or Inspector of the Port:]

We [or I] certify that [insert the name of the importer, owner, or consignee,] has secured to be paid the duties on the merchandise [insert, contained in the following packages, or, if in bulk, insert, hereinafter mentioned,] in conformity to the entry thereof, for [warehousing or rewarehousing] of this date; which merchandise was [imported or transported] in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof [insert the name of the master, president, or agent, &c.,] from the [insert the port or place from which the merchandise arrived,] permission is accordingly hereby given to land the same for [warehousing or rewarehousing,] viz: [here particularly insert the marks, numbers, and denomination of each package, and as far as may be their contents, or, if in bulk, the names and quantities of the articles, and note those which are to be weighed, gauged, measured, or marked.]

C. D., Collector.

E. F., Naval Officer, (where there is one.)

[B.]

Form of a Bond to be executed when Imports shall be entered for warehousing.

Know all men by these presents, That we, [here insert the names of the owner, importer, or consignee, and sureties, with their respective places of abode,] are held and firmly bound unto the United States of America, in the sum of _____ dollars ¹⁰⁰, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____, in the year of our Lord one thousand eight hundred and forty- _____ :

The condition of this obligation is such, That if the above bounden [here insert the names of the principal and sureties] or either of them, or either of their heirs, executors, or administrators, shall and do, at or before the end of one year, to be computed from the day on which the goods, wares, and merchandise entered for warehousing, by or for the above bounden [insert the name of the principal,] as imported in the _____, [insert the name of the master,] from _____, as per entry made at the port of [insert the first port of entry,] and date the _____ day of _____, in the year aforesaid, shall have been deposited thereat in public store, well and truly pay, or cause to be paid, unto the collector of the customs, for the port of _____, for the time being, the sum of _____ dollars ¹⁰⁰, or the amount of the duties to be ascertained as due and owing on the aforesaid goods, wares, and merchandise, or shall otherwise secure, or cause the amount of said duties to be secured, conformably

to law, then this obligation to be void; else to remain in full force and virtue.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

[C.]

Form to be used at first port of entry for transporting Merchandise to be rewarehoused.

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

Entry of merchandise intended to be withdrawn by
from public store, at the port of [New York or other first port of entry,]
and transported, per the [insert the denomination and name of the vessel,
or specify the vehicle or other conveyance used in an authorized inland
route,] whereof _____ is [master, president, or agent, &c.,] to
the port of [Charleston, or other *second* port of entry,] to be rewarehoused
thereat according to law; which merchandise was imported by
_____, in the [insert the denomination and name of the vessel,] whereof
_____ was master, from [Liverpool or other foreign port,]
into the port of [New York, or other first port of entry,] and duly ware-
housed thereat, on the _____ day of _____, in the year 184 .

The merchandise must be described in the manner indicated by the
columnar part of form A.

And the entry must be signed by the person who makes it.

Permit.

The direction to be given to the surveyor of the port, when any, or
other officer who may inspect said merchandise, and the permit for lading
it for transportation shall be as follows:

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

To [the Surveyor, or an Inspector of the Port.] You will cause the
articles specified in the entry of [insert the name of the person making
the entry,] to be examined, and if found to agree exactly therewith, will
have them [weighed, gauged, or measured, as the case may require,]
and then permit the same to be laden in the [insert the denomination
and name of the vessel, or specify the vehicle or other conveyance used
on an authorized inland route,] whereof _____ is [master, president,
or agent, &c.,] for [insert the port of destination,] to be there reware-
housed, viz: [here particularly insert the marks, numbers, and denomi-
nations of each package, and, as far as may be, their contents, or if in
bulk the names of the articles.] C. D., Collector.

E. F., Naval Officer, [where there is one.]

Oaths to be administered.

When the person who enters merchandise intended for transportation, to be rewarehoused, is the person who imported the same into the United States, or into a *second* or other port of entry, he shall, after the lading of such merchandise, verify his entry by the following oath or affirmation:

I [insert his name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry were imported by me, [or consigned to me, as the case may be,] in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] was [master, president, or agent, &c.,] from [insert the name of the port or place where from;] that they were duly entered by me at the custom-house of this port for [warehousing or rewarehousing,] and the duties secured to be paid thereon; that they are the same in quantity, quality, package, and value, as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now laden in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] is [master, president, or agent, &c.,] and that they are truly intended to be transported by me in the said [vessel or vehicle] to the port of [insert the place of destination,] to be entered for rewarehousing thereat according to law. So help me, God.

And when merchandise in public store at a *first* or other port of entry has been sold, and the purchaser has entered it for transportation to another port of entry, to be rewarehoused thereat, the oath or affirmation of the importer shall be as follows:

I [insert his name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry, as imported by [or consigned to] me, were truly imported by [or consigned to] me, in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] was [master, president, or agent, &c.,] from [insert the place where from;] that they were duly authorized by me at the custom-house of this port for [warehousing or rewarehousing,] and the duties thereon secured to be paid; that they were the same in quantity, quality, package, and value, necessary or unavoidable wastage or damage only excepted, at the time of sale to [insert the name of the person to whom sold,] as at the time of importation: [and if sold to one person for account of another, state that fact.] So help me, God.

And when goods in public store are entered by a person other than the importer, for transportation from a *first* or other port of entry, to be rewarehoused at a *second* or other port of entry, the oath or affirmation shall be as follows:

I [insert the name of the person making the entry] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry, were purchased by me, [and if for another person say for account of whom, and insert his name,] from [insert the name of the vendor,] that they are now actually laden in the [insert the

denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] is [master, president, or agent, &c.,] and were at the time of such lading, and are now, the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of purchase; that they are truly intended to be transported by [me, or by the person for whom the affiant bought and shipped them, naming him, as the case may require,] in the said [vessel or vehicle,] to the port of [insert the port of destination,] to be entered for rewarehousing thereat according to law. So help me, God.

And the oath or affirmation to be taken by any other person than the importer, or person who enters merchandise for transportation from the public stores at the *first* or any other port of entry, to be rewarehoused at a *second* or any other port of entry, and who may have bought and sold the same, shall be as follows:

I [here insert the name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [within or annexed] entry were purchased by me from [insert the name of the person from whom purchased,] and were sold by me to [insert the name of the person to whom sold,] and that they were not, to the best of my knowledge or belief, altered, or in any respect changed in quantity, quality, package, or value, necessary or unavoidable wastage or damage only excepted, from the time of said purchase until the time of said sale. So help me, God.

Form of Entry to be used at second port of entry for transporting Merchandise to be rewarehoused.

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

Entry of merchandise intended to be withdrawn by _____, from public store at the port of [Charleston, or other second port of entry,] and transported per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof _____ is [master, president, or agent, &c.,] to the port of [Mobile, or other *third* port of entry,] to be duly rewarehoused thereat; which merchandise was imported by _____, in the [insert the denomination and name of the vessel,] whereof _____ was master, from [Liverpool, or other foreign port or place,] into the port of [New York, or other *first* port of entry,] and duly warehoused thereat, on the _____ day of _____, 184 ; and was brought from the port of [New York, or other *first* port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Charleston, or other *second* port of entry,] for rewarehousing, and there duly entered on the _____ day of _____, 184 , by _____, for rewarehousing, and deposited accordingly in public store.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

For the oath or affirmation to be administered, see those appended to form A.

Form of Entry to be used at a port of entry beyond the second.

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

Entry of merchandise intended to be withdrawn by _____, from public store at the port of [Mobile, or other port of entry beyond the *second*,] and transported, per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof _____ is [master, president, or agent, &c.,] to the port of [Galveston, or other *fourth* port of entry,] to be rewarehoused thereat, according to law; which merchandise was imported from [Liverpool, or other foreign port,] into the port of [New York, or other *first* port of entry,] and duly warehoused thereat, on the day of _____, 184 ; and transported thence per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Charleston, or other *second* port of entry,] duly entered and deposited in public store thereat, on the day of _____, 184 ; and was brought from the port of [Charleston, or other *second* port of entry] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Mobile, or other port of entry beyond the *second*,] for rewarehousing, and there duly entered, on the day of _____, 184 , by _____, for rewarehousing, and deposited accordingly in public store.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

For the oath or affirmation to be administered, see those appended to form A.

When merchandise is to be transported for rewarehousing beyond the *fourth* port, the entry must be made in the manner last indicated, but should be so modified as to connect the proceeding with the previous entries, in conformity to the facts.

Form of Transportation Certificate to accompany Merchandise which is to be entered for rewarehousing.

It shall be a triplicate of the entry made to withdraw imports from public store at one port of entry, to be conveyed to another, to be entered in rewarehousing thereat, and be certified as follows:

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

We [or I] certify that the duties, amounting to _____ dollars 100,

chargeable on the merchandise specified in the above [within or annexed] triplicate of the entry made at the custom-house in this port, by [insert the name of the person who made the entry,] and which is now laden in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] and destined for the port of _____, in the district of _____, have been secured by bond, duly executed by _____ and sureties; with condition to enter the said merchandise, or to cause it to be entered, at the port of _____ afore-said, to be rewarehoused thereat, in conformity to law.

_____,
Collector.

_____,
Naval Officer, [where there is one.]

[D.]

Form of Bond to be executed when Imports shall be entered at a first or other port of entry, to be transported for rewarehousing at a second or other port of entry.

Know all men by these presents, That we, [here insert the names of the importer, owner, or consignee, and his sureties, with their respective places of abode,] are held and firmly bound unto the United States of America in the sum of _____ dollars, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____, in the year of our Lord one thousand eight hundred and forty-_____ :

The condition of this obligation is such, That if the merchandise specified in the entry made at the custom-house in the port of _____, in the district of _____, on the _____ day of _____, 184____, by [insert the name of the person who made the entry,] consisting of [here particularly insert the marks, numbers, and denominations of each package, and, as far as may be, their contents; or if in bulk, the name and quantities of the articles,] intended to be withdrawn from the public store, and transported per the [insert the denomination and name of the vessel, or the vehicle or conveyance used on an authorized inland route,] whereof

is [master, president, or agent, &c.,] to the port of [insert the name of the port of destination,] to be there redeposited in public store shall be landed at the port of [insert the port of destination,] and entered for rewarehousing thereat, according to law, on or before the _____ day of _____, 184____; [which day should be one before which the collector and person who makes the entry for transportation shall believe the said merchandise may and would, ordinarily, arrive at its port of destination and in all cases *must be within the term of one year*, to be computed from the day on which the merchandise was received into public store, at the *first* port of entry;] and a certificate thereof, authenticated by the collector of the port of [insert the port of destination,] shall be promptly produced

and delivered by [insert the name of the principal] to the collector of the port of [insert the port from which the merchandise was transported;] then this obligation to be void; else to remain in full force and virtue.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

[E.]

Form of Entry of Merchandise for rewarehousing at a second port of entry, when accompanied by the prescribed transportation certificate.

DISTRICT OF , PORT OF ,
day of , 184 .

Entry for rewarehousing of merchandise transported from the port of [New York, or other first port of entry] by [insert the name of the person by or for whom it was entered for transportation] in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof is [master, president, or agent, &c.,] which merchandise was imported by [insert the name of the importer, owner, or consignee] in the [insert the denomination and name of the vessel,] whereof was master, from [Liverpool, or other foreign port] into the port of [insert the first port of entry,] and has been brought into the port of [insert the second port of entry,] to be entered for deposit in public store thereat, and to secure the duties chargeable thereon, in conformity to law.

The description of the merchandise must be made in the manner indicated by the columnar part of form A.

The entry must be signed by the person who makes it.

The permit to unlade must be similar to the one that is appended to the form of entry A.

And the oath or affirmation to be administered to the person who makes the entry for rewarehousing at a second port must be as follows:

I [insert his name] do solemnly, sincerely, and truly swear, [or affirm,] that the articles specified in the above [annexed, or within] entry, as having been transported from the port of [insert the first port of entry] by [insert the name of the importer, owner, or consignee,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof is [master, president, or agent, &c.,] to be entered for rewarehousing, at the port of [insert the second port of entry,] are the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of importation by , from [Liverpool, or other foreign port;] or, when the case requires it, in lieu of the foregoing words printed in italics, insert the following: as at the time of purchase from , the vendee of , who imported them from [Liverpool or other foreign port.] So help me, God.

[F.]

Form of a Bond to be executed when Imports shall be entered for rewarehousing.

Know all men by these presents, That we [insert the names of the importer, owner, or consignee, and sureties, with their respective places of abode] are held and firmly bound unto the United States of America, in the sum of _____ dollars, to be paid to the United States, for the payment whereof, we bind ourselves, our heirs, executors, administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____, in the year of our Lord one thousand eight hundred and forty- _____ :

The condition of this obligation is such, That if the above bounder [here insert the names of the principal and sureties,] or either of them, or either of their heirs, executors, or administrators, at or before the end of one year, to be computed from the _____ day of _____, 184 _____ when the merchandise this day entered by [or for] the above bounder [insert the name of the principal,] as having been transported from the port of [insert the *first* port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] to the port of [insert the port of destination,] for rewarehousing thereat, first having been entered for warehousing, was deposited in public store at the port of [insert the *first* port of entry] by or for [insert the name of the importer, owner, or consignee] as imported in the [insert the denomination and name of the vessel,] whereof

_____ was master, from [Liverpool, or other foreign port,] shall and do well and truly pay, or cause to be paid, unto the collector of the customs for the port of _____, for the time being, the sum of _____ dollars $\frac{100}{100}$, or the amount of the duties, to be ascertained as due and owing on the aforesaid merchandise, or shall otherwise secure, or cause the amount of said duties to be secured, conformably to law, then this obligation to be void; else to remain in full force and virtue.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

Form of a Certificate to be issued when Goods have been duly entered and rewarehoused at a second port of entry, or one beyond it.

DISTRICT OF _____, PORT OF _____,
day of _____, 184 _____.

I do hereby certify, that the merchandise, consisting of [here particularly insert the marks, numbers, and denominations of each package and, as far as may be, their contents; or, if in bulk, the names and quantities of the articles,] and mentioned in the transportation certificate issued at the port of _____, on the _____ day of _____, 184 _____, having been thereat entered by _____, for transportation to this port per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route] to be rewar

housed, has been duly entered and deposited in public store, at this port, and bond given to secure the duties thereon, in conformity to law.

Witness my hand and seal this _____ day of

{ Seal
of
Office. }

, 184 .

_____,
ollector.

When imports are to be entered for deposit in public store, at a port beyond the *second* port of entry, the forms of entry, oath, or affirmation, permit, bond for duties, and certificate for the cancellation of transportation bond, must be varied after the manner indicated by forms C, so as to connect each proceeding with its antecedent.

[G.]

Form of Entry to be used when Imports entered for warehousing, and on which duties have not been paid, are to be exported from the public stores at a first port of entry to a foreign port or place, before the end of one year, to be computed from the day when they were so warehoused.

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

Entry of merchandise intended to be exported by [insert the name of the exporter,] on board of the [insert the denomination and name of the vessel,] whereof _____ is master, for [Havana, or other foreign port,] which merchandise was imported into the port of [New York, or other *first* port of entry,] duly entered for warehousing, and deposited in public store thereat, on the _____ day of _____, 184 , by [insert the name of the importer,] per the [insert the denomination and name of the vessel,] whereof _____ was master, from [Liverpool or other foreign port.]

When merchandise so warehoused at a *second* port of entry is to be thence so exported, add to the foregoing form the following words, viz:

And was brought from the port of [New York, or other *first* port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Charleston, or other *second* port of entry,] for rewarehousing, and duly entered thereat, on the _____ day of _____, 184 , by _____, for rewarehousing, and deposited accordingly in public store.

And when being warehoused at a port of entry *beyond the second*, it is to be thence so exported, substitute the word *transported* for the word *brought* in the foregoing paragraph; and add, at the end thereof, the following words, viz:

And was brought from the port of [Charleston, or the *second* port of entry,] per the [insert the denomination and name of the vessel, or specify

the vehicle or other conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.,] into the port of [Mobile, or other port of entry *beyond the second,*] for rewarehousing, and duly entered thereat, on the _____ day of _____, 184 , by _____, for rewarehousing, and deposited accordingly in public store.

The merchandise to be so exported must be described in the manner indicated by the columnar part of form A.

Oath [or affirmation] to be taken by the exporter, when he presents either of the foregoing entries.

I, _____, do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry, are truly intended to be taken from the public stores and laden on board of the [insert the denomination and name of the vessel,] whereof _____ is master, destined for [Havana, or other foreign port or place,] and to be exported in said vessel to the port or place last aforesaid, and are not intended to be relanded within the United States. So help me, God.

And the Permit to lade said merchandise must be as follows:

DISTRICT OF _____, PORT OF _____,
day of _____, 184 .

To [the Surveyor or Inspector of the port:]

You will cause the articles specified in the entry made by [insert the name of the person who made it] to be examined, and if found to agree exactly therewith, will have them [weighed, gauged, or measured, as the case may require,] and then permit the same to be laden on board of the [insert the denomination and name of the vessel,] whereof _____ is master, bound for [insert the foreign port, or place of destination,] to be landed thereat, or beyond the limits of the United States, viz:

[Here particularly insert the marks, numbers, and denomination of each package, and as far as may be their contents; or, if in bulk, the names and quantities of the articles.]

_____,
Collector.

_____,
Naval Officer, [where there is one.]

Oaths or Affirmations.

When the person who enters merchandise for exportation from the public stores at the original or other port of entry, to a foreign port or place, is the person who imported the same into the United States, or into a second or other port of entry, he shall, after the lading thereof, verify his export entry by the following oath or affirmation:

I [insert his name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above, [annexed or within] entry were imported by me [or consigned to me, as the case may be] in the [insert

the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof [insert the name] was [master, president, or agent, &c.,] from [insert the name of the port or place where from;] that they were duly entered by me at the custom-house of this port, for [warehousing, or rewarehousing,] and the duties secured to be paid thereon; that they are the same in quantity, quality, package, and value, as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now actually laden on board the [insert denomination and name of the vessel,] whereof [insert the name] is master; and that they are truly intended to be exported by me in the said vessel, to the port of [insert the name of the foreign port or place,] and are not intended to be relanded within the limits of the United States. So help me, God.

And where merchandise in public store at the original or other port of entry has been sold, and the owner has entered it for transportation to a foreign port or place, the oath or affirmation of the exporter shall be as follows:

I [insert his name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry, as imported by [or consigned to] me, were truly imported by [or consigned to] me in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof [insert the name] was [master, president, or agent, &c.,] from [insert the place where from;] that they were duly entered by me at the custom-house of this port for warehousing, [or rewarehousing,] and the duties thereon secured in conformity to law; that they were the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, at the time of sale to [insert the name of the person to whom sold, and if sold to one person for the account of another, state that fact,] as at the time of importation. So help me, God.

And when goods in public store are entered by a person other than the importer for exportation from the *first*, or another port of entry, to a foreign port or place, he shall, after the lading thereof, verify his export entry by the following oath or affirmation:

I [insert the name of the person making the entry] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [annexed or within] entry were purchased by me [and if for another person say for account of whom, and insert his name,] from [insert the name of the vendor;] that they are now actually laden in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof [insert the name] is master, and were at the time of such lading, and are now, the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of purchase; and that they are truly intended to be exported by me in the said vessel, to the port of [insert the name of the foreign port or place,] and are not intended to be relanded within the limits of the United States. So help me, God.

And the oath or affirmation to be taken by any other person than the

importer or exporter of merchandise deposited in public store, who may have bought or sold the same, shall be as follows:

I [here insert the name] do solemnly, sincerely, and truly swear [or affirm] that the articles specified in the above [within or annexed] entry were purchased by me from [insert the name of the person from whom purchased,] and were sold by me to [insert the name of the person to whom sold,] and that they were not, to the best of my knowledge or belief, altered, or in any respect changed in quantity, quality, package, or value, necessary or unavoidable wastage or damage only excepted, from the time of said purchase until the time of said sale. So help me, God.

[H.]

Form of Bond to be given when Imports entered for warehousing are exported directly from the public stores to a foreign country.

Know all men by these presents, That we, [here insert the names of the exporter and sureties, with their respective places of abode,] are held, and firmly bound to the United States of America, in the sum of dollars, [equal to double the amount of duties,] to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this day of , in the year of our Lord one thousand eight hundred and forty- :

The condition of this obligation is such, That if the merchandise entered at the custom-house at the port of , on the day of , 184 , by , consisting of [insert the marks, numbers, and denominations of each package, and as far as may be their contents, or, if in bulk, the names and quantities of the articles,] to be exported from the public stores thereat, on board of the [insert the denomination and name of the vessel,] whereof is master, to the port of [Havana, or other foreign port or place,] or any part of said merchandise; be not relanded in any port or place within the limits of the United States; and if certificates and other proofs, similar to those which are required by law when merchandise has been exported with the benefit of drawback, of the delivery of the same at the port of [Havana, or some other foreign port or place,] without the limits of the United States as aforesaid, shall be produced to the collector of customs at the port of [New York or other port of exportation] for the time being, within [insert one year, if exported to any port of Europe or America; or two years, if to any port of Asia or Africa,] from the date hereof—then this obligation shall be void; else shall remain in full force.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

When imports that have been duly entered for warehousing are to be

withdrawn from the public stores, on the payment of the duties and expenses chargeable thereon, the form of entries, of oaths or affirmations, and of permit given under letter C, should be used after the following modifications have been made:

From *each* of said forms of entries strike out the words "and transported," in the fourth line, and all thereafter preceding the words "which merchandise," in the seventh line.

From the *first* of said oaths or affirmations strike out all between the word "excepted," in its tenth line, to the word "so," in its last line. The *second* and *fourth* of said forms may be used without any modification. In the *fourth* one of them insert after the word "actually," in its third line, the words "deposited in the public stores," and strike out all of the words in its fourth line, with those in the fifth line preceding the words "and were;" also the word "lading," in its sixth line, and substitute for it the word "deposit;" further, strike out all between the word "purchased," in its seventh line, and the word "so," in its last line.

From said form of permit strike out all between the words "to be," in its fifth line, and the word "viz:" in its eighth line; and insert in lieu thereof the words "withdrawn from public store;" also insert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

I—Continued.

ASCERTAINED DUTIES AT THE RATES RESPECTIVELY CHARGEABLE.										EXPENSES.										Remarks.									
100	40	30	25	20	15	10	5	p. ct.	p. ct.	GROSS AMOUNT OF SALES.	TOTAL AMOUNT OF DUTIES.	Advertising.		Auctioneer's commission.		Cartage.		Labor.			Cooperage.		Storage.		Amount.		Whole amount of duties and expenses.	Dollars.	Cents.	Net proceeds or overplus paid into the Treasury.
Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	
Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	

Naval Officer, [where there is one.]

Collector.

L.

*Circular Instructions to Collectors and other officers of the Customs.*TREASURY DEPARTMENT, *October 30, 1846.*

The following instructions amendatory of and additional to those contained in the circular instructions dated 14th August, 1846, are transmitted for the government of the officers of the customs.

The entry of goods for warehousing shall be of the following form, [form I,] and must be verified under oath or affirmation as prescribed by the 4th section of the act of 1st March, 1823, and all the requirements of the 6th, 7th, 8th, and 11th sections of that act must be strictly adhered to.

If a part of an importation is to be landed and the duties paid forthwith, and the remainder warehoused, the two entries must be made simultaneously, in which case the word "entry," where it occurs in the oath, should be changed to "entries;" and if the importation is embraced in more than one bill of lading or invoice, those words also should be changed to the plural.

If no invoice has been received, the goods may be entered in conformity with the 2d section of the act of 1st March, 1823, but cannot be entered for warehousing.

When the duty has been estimated on the entry, and a copy thereof deposited with the naval officer, the collector shall take a bond, with satisfactory security, according to form 2, in double the amount of the duties: he will then issue an order [form 3] to the inspector, to send the goods to the public store, indicating in said order which are to be weighed, gauged, measured, or marked.

When the goods have been deposited in the warehouse, the collector shall cause them to be compared with the invoice, and the dutiable value, quantity, and character thereof, ascertained in the manner provided by law; and after the report of the appraisers has been received by the collector, the importer, agent, or purchaser may withdraw any entire case or package, or any quantity not less than one ton in weight, if imported in bulk.

If withdrawn for consumption, the entry, a copy of which shall be deposited with the naval officer, shall be made according to form 4; and upon the payment of the appropriate duty, a permit [form 5] shall be granted for the delivery thereof.

If withdrawn for transportation to another district, the entry shall be in conformity with form 6, verified by oath similar to form 7, and the person so entering shall give bond, with satisfactory security, according to form 8; when the bond has been completed, the collector and naval officer shall grant a certificate, [form 9,] to accompany the goods, and the collector shall certify to a copy from the original invoice as per form 10, and shall issue a permit, to be countersigned by the naval officer, to deliver the goods for transportation, [form 11.]

When the goods have arrived at the port of destination, they may be deposited in the public store and the duty paid forthwith, in which case the entry shall be as per form 12, the permit to be according to form 24;

if the duty is not paid forthwith, the entry for warehousing shall be in accordance with form 13, which entry, when presented to the collector, shall be accompanied with the transportation certificate [9] and copy from invoice, [10,] and shall be verified by the oath of the owner or consignee, as per form 14; the collector will then take a bond, with satisfactory security, according to form 15; when the goods are deposited in warehouse they must be subjected to the same examination as is required by law on the importation of goods from foreign ports, and must be carefully compared with the copy from original invoice. If the collector is satisfied that the goods so examined are the identical goods described in the transportation certificate, he will grant a copy thereof and certify thereon according to form 16; which certificate being presented to the collector at the port from whence the goods were transported, the bond [8] may be cancelled.

If the goods are withdrawn from warehouse at the port of original importation, *for exportation*, then entry as per form 17 must be made, the oath prescribed in form 18 taken, and bond, with satisfactory security, as per form 19, given for the delivery of the goods at a foreign port or place; when the bond is received, the collector and naval officer will issue a permit to deliver the goods to the surveyor, [form 20,] and shall direct the surveyor to cause the same to be laden on board for exportation, indicating which are to be weighed, gauged, or measured, which direction shall be as per form 21: the officer under whose inspection the goods are shipped must certify on the entry as per form 22; to cancel the export bond, [19,] the exporter must furnish the proofs required by law.

If the goods, after being warehoused at the second port, are to be *withdrawn*, and the *duty thereon paid*, the entry shall be according to form 23. On the payment of the duties, the collector will grant the following permit, to be countersigned by the naval officer. See form 24.

If withdrawn *for transportation* to a third port, the entry must be in conformity with form 25, and an oath, as per form 7, taken; after taking a bond, with satisfactory security, same as form 8, a permit for the delivery of the goods for transportation, as per form 26, shall be issued; and the collector shall grant to the person so entering the goods for transportation a copy of the original transportation certificate, and a copy of the certified copy from invoice, upon which he shall certify as per forms 27 and 28.

When the goods have arrived at the third port, the owner or consignee shall make an entry thereof according to form 29, verifying the same by oath, as per form 14, and by producing the transportation certificate and invoice copy issued at the port from whence the goods were transported; the collector will then take a bond according to form 15, and will cause the goods to be examined and compared with the invoice, and, if found to agree exactly therewith, will issue the certificate required to be issued by the collector at the second port in like cases; which certificate being presented to the collector at the port from whence last transferred, the bond [8] may be cancelled.

If the goods are intended to be withdrawn *for exportation* from the second, third, or subsequent ports, the entry for exportation to be as per

form 30; the order to deliver to the surveyor as per form 31; first requiring the oath and bond prescribed to be taken in like cases when goods are exported from the warehouses at the port of original importation.

The form prescribed for withdrawing goods from a second port of warehousing may also be used at the third or fourth port, and those used in entering goods at a third port may be used also at subsequent ports at which they may be entered for warehousing.

To prevent frauds upon the revenue, wines and spirituous liquors imported in casks, demijohns, or other similar vessels, must be encased at the expense of the shipper, before delivery from the warehouse, if entered for transportation; and all other packages containing more than one quality or description of goods, and liable to have their contents changed in transitu, should be corded and sealed in the manner prescribed by the instructions of the Department with reference to goods entered for transportation to Santa Fé and Chihuahua, dated 25th February, 1846. Great care should be taken at the port of destination to ascertain that no change has been made in the contents of the package, by withdrawing any portion of the goods and substituting a different or inferior article.

Wines and other distilled spirits heretofore deposited in public store, under the direction of the surveyor, or in private stores, under the joint custody of the surveyor and importer, to secure the right of drawback on the exportation thereof, must be stored hereafter in the public stores hired by the collectors, except where stores have already been hired for that purpose by the surveyors, who are hereby instructed to hire no more stores for that purpose, nor to renew any leases already made. Goods on which the duties have not been paid, cannot be stored for a longer period than one year, to be computed from the date of original importation, (the day on which the vessel entered,) without being subject to sale in the manner prescribed by the first section of the act of 6th August, 1846, but this limitation of one year does not apply to goods after the duties are paid, nor to goods exempt from duty; but all goods upon which the duties have been paid either before or after the storing, and goods exempt from duty, may remain in public store for any period of time, so long as the usual storage is paid.

When goods have been deposited in the public stores, the owner or importer, on application therefor, shall be entitled to receive a certificate, (as per form 32) either for the entire importation, or for each package or parcel thereof, on payment of twenty cents for each certificate; which certificate shall be issued and signed by the collector, or by some person to be designated for that purpose by the collector, with the approbation of the Secretary of the Treasury; which person shall be entitled to receive from the importer a copy of the warehousing entry, and shall be allowed to retain out of the money received for certificates such reasonable amount as may be fixed by the collector, with the sanction of the Secretary of the Treasury, as his compensation; and the residue thereof, if any, after deducting the expense of printing, fitting up, registering and cancelling said certificates, shall be paid over to the collector, to be by him placed to the credit of the Treasurer of the United States.

When a permit has been issued for the withdrawal of goods ware-

housed, the storekeeper or other officer having custody of the goods is instructed not to deliver the goods until he has ascertained that a certificate has not been issued, unless the certificate, if issued, is presented with the permit, or has been cancelled.

In addition to the quarterly report required in previous instructions, each collector is directed to furnish a quarterly statement, showing what goods have been withdrawn from the warehouses in his district for transportation to the warehouses in another district, designating in such statement the time when transported, the marks, numbers, description, and contents of each package or parcel, and the dutiable value of each, and to what port transported, arranging the statement in such manner as will exhibit the transfers to each port; also a statement showing what transfers have been made into their port from warehouses in other districts, designating the transfers from each port separately, stating the marks, numbers, value, &c., and accounting for each package received by a separate statement of the duties collected on goods so transferred, and indicating what remain in warehouse.

When goods are withdrawn from warehouse in quantities less than the entire importation, the expense of weighing, gauging, or measuring, must be paid by the owner, importer, or agent, if it be necessary to weigh, gauge, or measure such portion, in order to ascertain the dutiable value.

The warehouses shall be opened at sunrise and closed at sunset, and no fire or lights must be permitted therein.

R. J. WALKER, *Secretary of the Treasury.*

FORM 1.

CUSTOM-HOUSE, NEW YORK, Collector's Office, September 6, 1846.

WAREHOUSE ENTRY.

Entry of Merchandise imported on the 2d day of September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool.

Marks.	No.	Packages and contents.	Quantity.	20 per cent.	25 per cent.	30 per cent.	100 per cent.	Total.	Dutiable value each package.
(B)	1	One cask brandy.....	90 gallons ..	-	-	-	-	£90	
	2	One case linens, 50 pieces.....	1,250 yards.	10	-	-	-	62	10
	3	One case cloths, 2 pieces.....	35 yards ..	-	-	-	-	17	6
	4	One case merinoes.....	21 pieces ..	-	-	£17	-	42	
	5	One case cambric dimity.....	300 pieces ..	-	-	42	-	60	
	6	One case printed muslins.....	50 pieces ..	10	-	-	-	37	10
	7	One case "gros de Naples," 20 pieces.	600 pieces ..	-	-	-	-	60	
	8	One crate earthenware.....	per invoice..	-	-	10	-	10	
	9	One trunk clothing.....	per invoice..	-	-	50	-	50	
	10	One demijohn cordial.....	5 gallons ...	-	-	-	10	10	
		Inland transport'n and shipp'g charges.	-	160	60	119	100	439	6
		Commissions, 2½ per cent.....	-	1	-	1	1	3	14
			-	161	60	120	101	443	
			-	4	1	3	2	11	6
			-	165	61	123	103	454	6

WILLIAM WILSON.

FORM II.

Know all men by these presents, That we, William Wilson, of the city of New York, and Stephen Stevenson, of the city of New York, are held and firmly bound unto the United States of America in the sum of three thousand dollars, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the above bounden William Wilson and Stephen Stevenson, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the date of the importation of the goods, wares, and merchandise hereinafter mentioned, well and truly pay or cause to be paid unto the collector of the customs for the port of New York for the time being, the sum of one thousand five hundred dollars, or the amount of duties to be ascertained as due and owing on goods, wares, and merchandise, imported by William Wilson in the ship Roscoe, Delano master, from Liverpool, consisting of—(B) 1 to 10—one cask brandy, six cases of dry goods, one crate earthenware, one demi-john cordial, and one trunk clothing, or shall in the mode prescribed by law, on or before the expiration of the year aforesaid, withdraw the said goods from the public stores where they may be deposited at the port of New York, then this obligation to be void; otherwise to remain in full force and virtue.

WILLIAM WILSON, [L. s.]
STEPHEN STEVENSON, [L. s.]

Sealed and delivered in the presence of—
J. BLUXOME.

NOTE.—The date of importation has been determined to be the day on which the vessel arrives at the port of destination.

FORM III.

CUSTOM-HOUSE, NEW YORK,
COLLECTOR'S OFFICE, September 6, 1846.

To the Inspectors of the port:

You are directed to send to the public store, No. 36, New street, under the warehouse bill,

- (B) 1. One case brandy.
2 to 7. Six cases merchandise.
8. One crate earthenware.
9. One trunk clothing.
10. One demijohn cordial.

Imported by William Wilson, in the ship Roscoe, Delano master from Liverpool.

C. W. LAWRENCE, *Collector.*

NOTE.—Designate in the order which are to be weighed, gauged, measured, or marked.

FORM IV.

CUSTOM-HOUSE, NEW YORK,

COLLECTOR'S OFFICE, *September 26, 1846.*

Entry of Merchandise intended to be withdrawn from warehouse by Joseph Johnson, which was imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool.

Marks.	No.	Packages and description.				
(B)	5	One case cambric dimity	300 pieces	£60		
		Charges (proportion)	-	0	12	
		Commissions 2½ p. c.	-	1	10	
				62	2	

JOSEPH JOHNSON.

NOTE.—No oath is required on withdrawal, where the duties are paid forthwith; if withdrawn by a person other than the importer, the consent of the importer, endorsed on the entry, should be obtained, as follows:

"I authorize Joseph Johnson to withdraw (B) 5, described in this entry.

"WILLIAM WILSON."

FORM V.

DISTRICT OF NEW YORK, PORT OF NEW YORK,

CUSTOM-HOUSE, *September 26, 1846.*

To the Storekeeper of the port:

Joseph Johnson having paid the duties chargeable by law on (B) 5—one case cambric dimity, imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, whereof Delano was master, from Liverpool, you will deliver the same.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN, *Naval Officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM VI.

CUSTOM-HOUSE, NEW YORK, *September 26, 1846.*

Entry of Merchandise intended to be withdrawn from warehouse by Henry Thomas, for transportation to St. Louis, which was imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, whereof Delano was master, from Liverpool.

Marks.	Nos.	Packages and contents.				
(B)	5	One case cambric dimity :	300 pieces	£60		
		Charges	-	0	12	
		Commissions ..	-	1	10	
				62	2	

£62 2s., equal to \$301; at 20 per cent., \$60 20.
Amount of duties, \$60 20.

HENRY THOMAS.

FORM VII.

DISTRICT OF NEW YORK, *port of New York:*

I, Henry Thomas, do solemnly, sincerely, and truly swear [or affirm that the goods described in the within entry, now delivered by me to the collector of the customs for the port of New York, are truly and in good faith intended by me to be transported to the port of St. Louis; that I will use my best exertions to cause the transportation thereof to the said port of destination with due diligence and despatch; and that, to the best of my knowledge and belief, the said goods are now the same in quality, quantity, value, and package, unavoidable wastage and damage only excepted, as at the time of importation. So help me, God.

HENRY THOMAS.

Sworn to this 26th September, 1846, before me.

C. W. LAWRENCE, *Collector.*

NOTE.—No other oath required.

FORM VIII.

Know all men by these presents, That we, Henry Thomas, of the city of New York, and William Wilson, of the city of New York, and James Thorne, of the city of Brooklyn, are held and firmly bound unto the United States of America, in the sum of one hundred and twenty-five dollars, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated the

twenty-sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the above bounden Henry Thomas, William Wilson, and James Thorne, or either of them, or either of their heirs, executors, or administrators, shall, within* — days from the date hereof, produce and deposite with the collector of the customs for the port of New York, for the time being, satisfactory evidence that the merchandise described in any entry made at the custom-house, New York, by Henry Thomas, for withdrawal from warehouse, of

(B) 5. One case cambric dimity,

to be transported to, and warehoused at, St. Louis, has been deposited in a public warehouse at said port, according to law, under the custody of the collector of said port, then this obligation to be void; otherwise to remain in full force and virtue.

HENRY THOMAS, [L. S.]
WILLIAM WILSON, [L. S.]
JAMES THORNE, [L. S.]

Sealed and delivered in presence of—
ISAAC BLUXOME.

FORM IX.

We hereby certify, that the following goods were imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool, and have been withdrawn from the warehouse according to law, by Henry Thomas, for transportation to St. Louis:

(B) 5. One case cambric dimity, 300 pieces	£60	0	0
Charges	0	12	0
Commissions, 2½ per cent	1	10	0
	<u>62</u>	<u>2</u>	<u>0</u>

and that the duty ascertained to be chargeable thereon amounts to sixty 20-100 dollars.

CUSTOM-HOUSE, NEW YORK, September 26, 1846.

C. W. LAWRENCE, *Collector.*

[Official seal.]

MICHAEL HOFFMAN, *Naval Officer.*

FORM X.

Copy from the original invoice of goods imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool:

* NOTE.—Fill the blank with such number of days as the collector may deem sufficient to transport the goods to the port of destination, and receive the satisfactory evidence required.

(B) 5.	50 pieces 4-4 cambric dimity, No. 1, 3s. a piece.....	£7	10	0
	50 pieces 4-4 cambric dimity, No. 2, 3s. 6d. a piece....	8	15	0
	100 pieces 4-4 cambric dimity, No. 3, 4s. a piece.....	20	00	0
	100 pieces 4-4 cambric dimity, No. 4, 4s. 6d. a piece....	22	10	0
	Case and packing.....	1	5	0
		<u>£60 00 0</u>		

Dated in MANCHESTER, *August 1, 1846.*

(Signed) "A. & S. HENRY & Co."

I hereby certify that the above is a true copy from the original invoice produced to me on entry, and on file in my office.

C. W. LAWRENCE, *Collector.*

[Official seal.]

FORM XI.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
CUSTOM-HOUSE, *September 26, 1846.*

To the Storekeeper of the port:

Henry Thomas having entered into bonds, according to law, to deliver
(B) 5. One case cambric dimity
to the collector of the customs for the port of St. Louis, which were
imported into this district on the 2d September, 1846, by William Wilson,
in the ship Roscoe, Delano master, from Liverpool, you will deliver the
same.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN, *Naval Officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XII.

CUSTOM-HOUSE, ST. LOUIS, *October 14, 1846.*

*Entry of Merchandise withdrawn from warehouse at the port of New York,
by Henry Thomas, for transportation and rewarehousing at this district,
and now entered for payment of duties by George Brown.*

Marks.	No.	Packages and description.				
(B)	5	1 case cambric dimity....	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				£62	2	

Amount of duties payable, \$60 20.

GEORGE BROWN.

NOTE.—No oath required on making this entry.

FORM XIII.

CUSTOM-HOUSE, ST. LOUIS, October 14, 1846.

Entry of Merchandise intended to be warehoused by George Brown, which were withdrawn from warehouse at the port of New York, by Henry Thomas, for transportation and rewarehousing in this district.

Marks.	No.	Packages and description.				
(B)	5	1 case cambric dimity.....	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				£62	2	

Duties chargeable, \$60 20.

GEORGE BROWN.

FORM XIV.

DISTRICT OF NEW YORK, *Port of New York:*

I, George Brown, do solemnly, sincerely, and truly swear that the certificates now delivered by me to the collector of the customs for the port of St. Louis are in the same state as when received by me; that the goods described in the entry now delivered by me to the said collector are the identical goods mentioned in said certificate; and that, to the best of my knowledge and belief, the said goods are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of original importation. So help me, God.

GEORGE BROWN.

Sworn to this 14th October, 1846, before me.

CHARLES BENTON, *Collector.*

FORM XV.

Know all men by these presents, That we, George Brown and George Thomas, of St Louis, are held and firmly bound unto the United States of America, in the sum of one hundred and twenty-five dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this fourteenth day of October, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the above bounden

George Brown and George Thomas, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the day of the original importation of the goods, wares, and merchandise enumerated herein, well and truly pay or cause to be paid, unto the collector of the customs for the port of St. Louis, sixty dollars and twenty cents, or the amount of duty to be ascertained as due and owing on goods, wares, and merchandise entered this day for warehousing by George Brown, consisting of

(B) 5. One case cambric dimity,
or shall, on or before the expiration of the year aforesaid, in the mode prescribed by law, withdraw the said goods, wares, and merchandise from the warehouse or warehouses at the port of St. Louis, then this obligation to be void; otherwise to remain in full force and virtue.

GEORGE BROWN, [L. s.]
GEORGE THOMAS, [L. s.]

Sealed and delivered }
in presence of }

FORM XVI.

PORT OF ST. LOUIS, CUSTOM-HOUSE, *October 14, 1846.*

I do hereby certify, that the identical goods described in the within copy of a certificate, the original of which is on file in my office, have been duly entered at this port, and deposited in public stores.

CHARLES BENTON, *Collector.*

[Official Seal.]

FORM XVII.

CUSTOM-HOUSE, NEW YORK, *September 26, 1846.*

Entry of Merchandise intended to be withdrawn from warehouse by Joseph Johnson, and to be exported by him in the ship Dos Amigo, whereof Costell is master, for Havana, which was imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano master, from Liverpool, and entered for warehousing according to law.

Marks.	No.	Packages and contents.				
(B)	5	1 case cambric dimity . . .	300 pieces	£60		
		Charges	-	0	12	
		Commissions	-	1	10	
				62	2	

JOSEPH JOHNSON.

FORM XVIII.

DISTRICT OF NEW YORK, *port of New York*:

I, *Joseph Johnson*, do solemnly, sincerely, and truly swear, that the goods, wares, and merchandise described in the within entry now delivered by me to the collector of customs for the port of New York, are truly intended to be exported by me to the port of *Havana*, without the limits of the United States, and are not intended to be relanded within the limits of the United States. I further swear, that, to the best of my knowledge and belief, the said goods, wares, and merchandise are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of importation. So help me, God.

JOSEPH JOHNSON.

Sworn to this 26th September, 1846, before me.

C. W. LAWRENCE, *Collector*.

FORM XIX.

Know all men by these presents That we, *Joseph Johnson*, of the city of *New York*, and *William Wilson*, of the city of *New York*, are held and firmly bound unto the United States of America, in the sum of *one hundred and twenty-five dollars*, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this *twenty-sixth* day of *September*, in the year of our Lord *one thousand eight hundred and forty-six*.

The condition of this obligation is such, That if the merchandise consisting of

(B) 5. One case cambric dimity,

entered this day by *Joseph Johnson*, to be exported in the ship *Dos Amigo*, *Costello* master, for *Havana*, or any part thereof, be not relanded at any port or place within the limits of the United States; and if certificates and other proofs, similar to those which are required by law in cases where goods have been exported for benefit of drawback, of the delivery of the same at the port of *Havana*, or any other port or place without the limits of the United States, as aforesaid, shall be produced to the collector of the customs for the port of New York for the time being, within *one* year from the date hereof, then this obligation to be void; otherwise to remain in full force and virtue.

JOSEPH JOHNSON, [L. s.]
WILLIAM WILSON, [L. s.]

Sealed and delivered }
in presence of }

FORM XX.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
CUSTOM-HOUSE, *September 26, 1846.*

To the Storekeeper of the port:

Joseph Johnson having made entry and given bond according to law to export

(B) 5. One case cambric dimity,
imported into this district on the 2d *September, 1846*, by *William Wilson* in the ship *Roscoe*, *Delano* master, from *Liverpool*, you will deliver the same to the surveyor of the port.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN, *Naval Officer.*

FORM XXI.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
CUSTOM-HOUSE, *September 26, 1846.*

To the Surveyor of the port:

You will direct an inspector of the customs to examine the goods described in *Joseph Johnson's* entry, and if found to agree exactly therewith, to superintend the lading thereof on board the ship *Dos Amigo*, *Costello* master, for *Havana*; of which, when completed, he will grant a certificate.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN, *Naval Officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XXII.

PORT OF NEW YORK, *September 26, 1846.*

I have examined the goods described in the within entry, and finding them to agree therewith, they were laden under my supervision on board the ship *Dos Amigo*, *Costello* master, for *Havana*.

G. A. GOODRICH, *Inspector.*

FORM XXIII.

CUSTOM-HOUSE, ST. LOUIS, November 1, 1846.

Entry of Merchandise intended to be withdrawn from warehouse, and the duties thereon paid, by Joseph Johnson, which was brought into the district on the 14th October, 1846, by George Brown, and entered for rewarehousing according to law.

Marks.	No.	Packages and contents.				
(B.)		1 case cambric dimity...	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				62	2	

Amount of duty payable, \$60 20-100.

JOSEPH FRANKLIN.

NOTE.—No oath required.

FORM XXIV.

DISTRICT AND PORT OF ST. LOUIS,
CUSTOM-HOUSE, November 1, 1846.*To the Storekeeper of the port:**Joseph Franklin* having paid the duties chargeable on

(B) 5. One case cambric dimity,

brought into this district on the 14th October, 1846, and entered for warehousing by *George Brown*, you will deliver the same.CHARLES BENTON, *Collector.*A. BROWNING, *Naval Officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XXV.

CUSTOM-HOUSE, ST. LOUIS, November 1, 1846.

Entry of Merchandise intended to be withdrawn from warehouse by Joseph Franklin, for transportation to New Orleans, which was brought into this district on the 14th October, 1846, by George Brown, and entered for warehousing according to law.

Marks.	No.	Packages and contents.				
(B)	5	1 case cambric dimity...	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				62	2	

Amount of duties chargeable, \$60 20-100.

JOSEPH FRANKLIN.

FORM XXVI.

DISTRICT AND PORT OF ST. LOUIS,
CUSTOM-HOUSE, November 1, 1846.*To the Storekeeper of the port:*

Joseph Franklin having entered into bonds, according to law, to deliver (B) 5. One case cambric dimity, to the collector of the customs for the port of New Orleans, which merchandise was entered for warehousing in this district, on the 14th October, 1846, by George Brown, you will deliver the same.

CHARLES BENTON, *Collector.*A. BROWNING, *Naval Officer.*

FORM XXVII.

PORT OF ST. LOUIS,
CUSTOM-HOUSE, November 1, 1846.

I hereby certify that the identical goods described in the within certificate were entered for warehousing at this port, on the 14th October 1846, by George Brown, and are now withdrawn from warehouse by Joseph Franklin, to be rewarehoused at New Orleans.

CHARLES BENTON, *Collector.*

[Official seal.]

FORM XXVIII.

CUSTOM-HOUSE, ST. LOUIS, *November 1, 1846.*

I certify this to be a true copy of the original presented to me on entry, and now on file in my office.

CHARLES BENTON, *Collector.*

[Official seal.]

FORM XXIX.

CUSTOM-HOUSE, NEW ORLEANS, *December 1, 1846.*

Entry of Merchandise intended to be warehoused by James Holmes, which were withdrawn from warehouse at St. Louis, on the 1st November, 1846, by Joseph Franklin, for transportation to this district.

Marks.	No.	Packages and contents.				
(B)	5	1 case cambric dimity...	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				62	2	

Amount of duty chargeable thereon, \$60 20-100.

JOHN HOLMES.

FORM XXX.

CUSTOM-HOUSE, NEW ORLEANS, *December 22, 1846.*

Entry of Merchandise intended to be withdrawn from warehouse by M. Busto, and to be exported by him in the ship Hermosa, Savalla master, for Havana, which were brought into this district on the 1st December, 1846, by James Holmes, and entered for warehousing according to law.

Marks.	No.	Packages and contents.				
B)	5	1 case cambric dimity...	300 pieces	£60		
		Charges.....	-	0	12	
		Commissions.....	-	1	10	
				62	2	

M. BUSTO.

FORM XXXI.

DISTRICT AND PORT OF NEW ORLEANS,
CUSTOM-HOUSE, *December 22, 1846.*

To the Storekeeper of the port:

M. Busto having made entry, and given bond as the law directs, to export
(B) 5. One case cambric dimity,
brought into this district on the *2d September, 1846*, and entered for warehousing by *James Holmes*, you will deliver the same to the surveyor of the port.

DENNIS PRIEUR, *Collector.*

JOHN HENDRICKSON, *Naval Officer.*

 FORM XXXII.

UNITED STATES BONDED WAREHOUSE,
NEW YORK, *September 6, 1846.*

I certify that according to the invoice and bill of lading produced at the custom-house on the entry thereof, *William Wilson* is the owner of the following goods, wares, and merchandise, now deposited in the United States bonded warehouses at this port, at the expense and risk of the owner, which goods were imported by *William Wilson*, on the *2d September, 1846*, in the ship *Roscoe, Delano* master, from *Liverpool*:

(B) 5. One case (300 pieces) cambric dimity, £62 2s.

I further certify that the dutiable value of said goods, wares, and merchandise, according to the appraisement made by the United States appraisers for this port, is *sixty-two pounds two shillings sterling.*

DAVID THOMAS, *Register.*

REPORT ON THE FINANCES.

DECEMBER, 1847.

TREASURY DEPARTMENT, *December 8, 1847.*

In obedience to law, the following report is respectfully submitted:

The receipts and expenditures for the fiscal year ending June 30, 1847, were—

From customs.....	\$23,747,864 66
From public lands	2,498,355 20
From miscellaneous sources	100,570 51
From avails of Treasury notes and loans.....	25,679,199 45
Total receipts	\$52,025,989 82
Add balance in the Treasury July 1, 1846.....	9,126,439 08

Total means	\$61,152,428 90
The expenditures during same fiscal year were	59,451,177 65
Leaving balance in the Treasury July 1, 1847, of....	\$1,701,251 25
As appears in detail by accompanying statement A.	

The estimated receipts and expenditures for the fiscal year ending June 30, 1848, are—

From customs, 1st quarter, by actual returns.....	\$11,106,257 41
From customs, for 2d, 3d, and 4th quarters, as estimated	19,893,742 59
	\$31,000,000 00
From sales of public lands.....	3,500,000 00
From miscellaneous sources	400,000 00
Total receipts	\$34,900,000 00
From avails of Treasury notes and loans.....	6,285,294 55
	\$41,185,294 55
Add balance in the Treasury July 1, 1847	1,701,251 25
Total means, as estimated.....	\$42,886,545 80

EXPENDITURES, VIZ :

The actual expenditures for the first quarter ending September 30, 1847, were..... \$16,469,194 69

As appears in detail by accompanying statement B.

The estimated expenditures for the public service during the other three quarters—from October 1, 1847, to June 30, 1848, are—

Civil list, foreign intercourse, and miscellaneous	5,486,180 42
Army proper, including volunteers...	19,080,865 58
Fortifications, ordnance, arming militia, &c.	2,036,446 50
Indian department	1,720,660 26
Pensions	1,063,523 66
Naval establishment.....	10,241,072 47
Interest on public debt and Treasury notes	2,250,577 18
Treasury notes outstanding, and payable when presented.....	267,139 31
	58,615,660 07

Excess of expenditures over means July 1, 1848..... \$15,729,114 27

The estimated receipts, means, and expenditures for the fiscal year commencing July 1, 1848, and ending June 30, 1849, are—

RECEIPTS, VIZ :

From customs.....	\$32,000,000 00
From sales of public lands.....	3,000,000 00
From miscellaneous sources	100,000 00
Total revenue.....	\$35,100,000 00
Deduct deficit July 1, 1848.....	15,729,114 27
	<u>\$19,370,885 73</u>

EXPENDITURES.

The expenditures during the same period, as estimated by the several Departments of State, Treasury, War, Navy, and Postmaster General, are—

The balances of former appropriations, which will be required to be expended in this year	\$1,475,210 77
Permanent and indefinite appropriations	4,587,577 82
Specific appropriations asked for this year	49,582,153 13
	<u>\$55,644,941 72</u>

This sum is composed of the following particulars:

Civil list, foreign intercourse, and miscellaneous.....	\$5,613,061 52
Army proper, volunteers, and Military Academy.....	32,007,028 42
Fortifications, ordnance, arming militia, &c.	2,045,169 90
Pensions	1,694,318 84
Indian department	926,401 81
Naval establishment.....	10,905,558 55
Interest on public debt and Treasury notes.....	2,453,402 68

\$55,644,941 72

Deduct means remaining applicable to service of fiscal year ending June 30, 1849.....	19,370,885 73
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Excess of expenditures over means July 1, 1849.....	\$36,274,055 99
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It will be perceived that if the war is continued until the 1st of July next, and no additional revenue provided by Congress, nor any sums received from military contributions in Mexico, there would be a deficit in the Treasury on that day of \$15,729,114 27. For the reasons hereafter stated, under the operations of the constitutional Treasury, it will not be necessary hereafter to retain in the Treasury, to meet the wants of the Government, and afford a constant supply for all their enlarged operations to the mint and branch mints, a sum exceeding \$3,000,000. Adding this to the deficit in the Treasury on the 1st of July next, it makes the sum of \$18,729,114 27 to be supplied during that period; to meet which, if the expenditures authorized and estimated should take place prior to that date, a loan for that sum would be required if no additional revenue was derived from any source whatever. It is believed, however, that if Congress would adopt the following measures, which are recommended to their favorable consideration, additional revenue to the amount of \$4,500,000 per annum might be realized. First: from a duty on tea and coffee of 25 per cent. ad valorem, \$3,000,000 per annum; from the reduction and graduation in the price of the public lands, \$1,000,000 per annum; and from the extension of the preëmption privilege to every *bona fide* settler on our unsurveyed lands, whenever the Indian title may be extinguished, \$500,000 per annum. Should these measures be adopted by Congress, the loan might be reduced to a sum not exceeding, at the most, \$17,000,000. In estimating the loan at \$17,000,000, allowance is made for the fact that these measures for additional revenue could not all go into effect so as to produce the full amount during the time intervening between the present period and the 1st July next. After that date, it is not doubted that they would produce the full amount of \$4,500,000 per annum.

The President of the United States has, however, directed contributions to be levied in Mexico in every form that may be sanctioned by the law of nations. These contributions consist, first, in diminishing the estimated expenditures, by obtaining as far as practicable supplies for the army in Mexico; second, by duties upon imports, as a military contribution; third, by enforcing the Mexican duty upon exports; fourth, by directing the seizure and appropriation to the support of the war and the

Army of all the internal revenues of Mexico, except transit duties, whether assessed by the General Government of Mexico, or by any department, city, or town thereof. By the acts of September 2, 1789, and the 10th of May, 1800, it is the duty of this Department to report to Congress estimates of the probable amount that will be derived from all sources combined, in order that no larger loan may be asked or effected than would be requisite after deducting the amount thus estimated. The sum to be realized from these military contributions will depend upon future contingencies. If our armies were withdrawn from the capital and ports of Mexico, nothing would be received from such contributions. If they were withdrawn from the capital, retaining the ports, no safe transit being open for imports into the interior, and to the rich and populous portion of the country, including the mining region, a very small revenue would be derived from this source, as shown by past experience—probably not exceeding \$1,000,000 per annum. If, however, the ports at present occupied by our forces be retained, and all the rest seized or blockaded, so as to prevent the carrying of imports into the interior through any other ports than those held by our forces; if the roads were then opened into the interior, through the city of Mexico and the mining region, and the route of commerce across the isthmus rendered secure, it is my conviction that the revenue from all these sources above specified ought not to be less, so far as the duties on exports and imports are concerned, than has heretofore been collected by the Government of Mexico. I have not been able to obtain any reliable statement of the amount of duties realized in Mexico upon exports; if, however, it were fairly collected upon all the exports of specie from Mexico, it would probably not amount to less than \$1,000,000 per annum. It is not known, however, that so large a sum, as realized from this duty, was ever recorded in the custom-house returns of Mexico. Under these circumstances, it is extremely difficult to estimate the amount of duties which could be derived from this source; but they ought not to fall below \$500,000 per annum. The receipts from duty on imports collected by Mexico have varied from \$6,000,000 to \$12,000,000 per annum; and I think it ought not to be less, with the ports and interior and roads in our possession, and rendered secure for exports and imports. There are many reasons why it ought to be greater. The present duties are framed so as to yield the largest revenue; whereas the Mexican tariff was in the highest degree protective and prohibitory, the duties, even when the goods were admitted, being generally adverse to revenue. There were also sixty articles the importation of which was prohibited altogether; among which were sugar, rice, cotton, boots and half-boots, coffee, nails of all kinds, leather of most kinds, flour, cotton yarn and thread, soap of all kinds, common earthenware, lard, molasses, timber of all kinds, saddles of all kinds, cotton goods or textures, chiefly such as are made in the United States, pork, fresh or salted, smoked or cured, woolen or cotton blankets or counterpanes, shoes and slippers, wheat, and grain of all kinds. The admission of the prohibited goods at reasonable rates, the change of the protective into revenue duties, and the abolition of the heavy transit charges, must, of course, increase imports and revenue, and greatly enlarge our trade with Mexico, bringing back specie in return for

our goods imported there. No nation, in proportion to its wealth, can afford to import more than Mexico; because her great staple export, being specie, is sought by all nations in exchange for their goods imported there. Under our brave officers, the money will not be lost, as it was to a great extent, by speculation, under the Mexican Government; and the lower duties will, to a great extent, prevent smuggling. The duties also being collected on the goods imported from one Mexican port into another will be an addition to the amount exacted by the Mexican Government.

On the whole, I cannot believe that, under the circumstances and condition of things above suggested as the most favorable to augment these contributions, the duties on imports, with all the ports, the roads, and interior in our military possession, would be less than they were under the Government of Mexico, especially under the guarantee already given, that in any treaty of peace it will, as announced, be provided that the goods imported should neither be confiscated nor subjected to any new duty by Mexico.

The internal revenue collected by the Mexican Government, as well as departments, was about \$13,000,000 per annum. I do not believe, however, that any very large portion of this revenue could be collected under our military system; and I have no sufficient data upon which to base any reliable estimate as to these sources of revenue. Under these circumstances, it is impossible to name any precise sum as that which probably would be derived from military contributions in Mexico. The more complete, however, the possession of the country by our troops, the larger would be the revenue.

Thus much I have thought it incumbent on me to say; and without being able to fix any precise sum, it is my conviction that the revenues that may be derived from these various sources in Mexico would be very considerable, and augmenting from time to time.

In view, however, of the uncertainty of the amount of these contributions at present, and the delay in carrying them into effect, if the measures proposed for augmenting the revenue, by duties upon tea and coffee, the reduction of the price of the public lands, and the extension of the preëmption privilege, should not be adopted by Congress, I recommend that authority be granted to negotiate a loan for the sum of \$18,500,000 upon the terms authorized by the act of 28th January last. Should the war be continued until the 1st July, 1849, an additional loan amounting to \$20,500,000 would be necessary, if no additional revenues be granted by Congress, and no contributions were levied in Mexico. As it is believed, however, that a considerable sum must be derived from these contributions, no further loan beyond the amount of \$18,500,000 is asked at this period; and it is believed that this sum is all that will be required in all probability until the meeting of Congress in December, 1848. It is possible, however, that a further loan for a sum not exceeding \$6,000,000 may be required before that time. Should this be the case, there will be ample time to communicate the information to Congress and ask a further provision for that amount.

A duty of twenty-five per cent. ad valorem on tea and coffee is again respectfully recommended. By reference to table RR 1 and RR 2, it

appears that the aggregate value of our imports of tea and coffee is progressing; and that the impost suggested would probably yield an annual revenue of \$3,000,000—reducing the loan, aiding the credit and finances of the Government, and, with our other resources, securing prompt payment to our gallant Army and Navy, who are vindicating the rights, sustaining the honor, and elevating the character of our country. The experience of the last year proves that no additional revenue, or none exceeding a few thousand dollars, could be obtained from any augmentation of duties upon the dutiable imports. No such augmentation is recommended; and scarcely any revenue could be derived from the few remaining articles on the free list, exclusive of tea and coffee. It is a sound rule, when contracting a public debt, to provide at the time such revenue as will be adequate for the prompt payment of the interest and the gradual but certain extinguishment of the principal of the debt. So long as this rule is pursued, there is no danger of any alarming accumulation of public debt, nor any apprehension that the public credit will be impaired or embarrassed. To refuse the tax at this time, would be to accumulate a large debt, with an augmenting amount of interest, and with no certain means provided for the liquidation of such engagements. The credit of nations is best maintained when for all their obligations adequate provision is made at the time; and there is danger that increasing debts, without any additional revenue, might expose our finances to great hazard.

Diminishing expenses being one of the best means of improving the finances, the charges of collecting the revenue from customs have been carefully examined, and every retrenchment made compatible with the public interest. The saving thus effected, notwithstanding the vast increase of business, will amount, it is believed, to nearly \$500,000 per annum; not by reducing wages or reasonable compensation, but by dispensing with every officer or agent not absolutely required for the public service; by curtailing the expenses of the revenue marine; by introducing a more rigid and perfect system of accountability; by classifying the expenditures, and arranging them in tables, under distinct heads; and above all, by subjecting them to the same checks, under the supervision of the accounting officers of the Treasury, as apply to appropriations made by law, in regard to which Congress will, no doubt, be guided by that wise and enlightened economy so important at this time to the maintenance of the public credit.

The recommendations in my first as well as my second annual report, of the reduction of the price of the public lands in favor of settlers and cultivators, together with the removal of onerous restrictions upon the preëmption laws, are again respectfully presented to the consideration of Congress. Sales at the reduced price, it is thought, should be confined to settlers and cultivators, in limited quantities, sufficient for farms and plantations, and the preëmption privilege extended to every *bona fide* settler, and embrace all lands, whether surveyed or unsurveyed, to which the Indian title may be extinguished. The lands remaining subject to entry at private sale, on the 1st of this month, were 152,101,001 acres; and the unsurveyed lands to which the Indian title has been extinguished, 71,048,214 acres, per table Z. The adoption of these two measures,

for the reasons stated in my previous reports, would augment the revenue \$1,500,000 per annum, operating as they would, on 223,149,215 acres. It would at the same time increase the wages of labor, by enabling a much larger number of the working classes to purchase farms at the low price, whilst it would at the same time augment the wealth and power of the whole country.

When the public lands have been offered a long time for a price they will not bring, the failure to reduce the price is equivalent in its effects to an enactment by Congress that these lands shall not be sold and settled for an unlimited period. The case is still stronger as to unsurveyed lands; there being an act of Congress forbidding their sale or settlement, and denouncing as criminals and trespassers the American pioneers who would desire to enter in advance into the wilderness, cover it with farms and towns, with the church and the school-house, extend over it the blessings of our free institutions, and enlarge by the axe and the plough the cultivated area of the American Union.

Should the system proposed be now adopted, the surveyed as well as the unsurveyed lands opened to preëmption, and the Indian title extinguished within the coming year, or that which succeeds it, in addition to Iowa and Wisconsin, we should soon have two new States, Minnesota and Itasca, in the great valley of the West, adjoining Wisconsin and Iowa. Instead of draining the old States of their population, the graduation and preëmption system will, in a series of years, increase their prosperity, by giving them customers in the West, who will carry to them their products, and receive their imports or fabrics in exchange, increasing the transportation upon our railroads and canals, and augmenting our foreign as well as coastwise tonnage. The distribution of the proceeds of the sales of these lands is prevented for at least twenty years, by the act of 25th January, 1847, setting apart, and pledging, these proceeds to the extinguishment of the public debt. So far, also, as distribution may have been advocated, with a view to favor a protective tariff, it is now proved that a tariff for revenue not only yields a larger income than the protective system, but also advances more rapidly, in a series of years, the prosperity of the manufacturers, by the augmentation of their foreign and domestic market. Every reason, therefore, which has heretofore opposed the removal of all restrictions from the preëmption system, or the reduction and graduation of the price of the public lands, having ceased to exist, it is hoped that these measures may receive, during the present session, the favorable consideration of Congress.

The mineral lands were transferred by Congress to this Department by acts of 1st and 3d March, 1847. After obtaining all the information in my power, the law was carried into effect by the appointment by me of Doctor C. T. Jackson, of Boston, to make the geological survey of the Lake Superior land district, in Michigan, and of Doctor D. D. Owen, of Indiana, to make a similar survey of the Chippewa district, in Wisconsin and northern Iowa. The appointment of agent to collect the rents, &c., by those acts, was conferred by me upon Colonel D. R. McNair, of Kentucky, with whom was associated General E. J. Roberts, of Michigan, as assistant. Copies of the instructions which were given by me, in April last, to Messrs. Jackson and Owen, as well as to

Mr. McNair, the agent, and General Roberts, his assistant, are hereto annexed; and these four gentlemen have all zealously performed their duties. It will be perceived, that the instructions given by this Department to Messrs. Jackson and Owen, contemplate a complete geological and topographical description of this great region, together with the barometrical and hydrometrical observations, and a series of observations on the dip and intensity of the needle, as intimately connected with the geological and mineralogical character of the country, and as leading to results interesting to the cause of general science. From the preliminary reports already made by Doctors Jackson and Owen, this Department feels well assured that both those gentlemen will fully sustain that high reputation for perilous and laborious exploration of new regions, as well as for high scientific attainments, which induced this Department to confer those appointments upon them. It was my pleasing duty to direct all the geological and mineralogical specimens obtained, in conformity with the act of 10th August, 1846, establishing the Smithsonian Institution, to be deposited, with a view to their transfer to Professor Joseph Henry, the secretary thereof, whose great discoveries have contributed so large and important an addition to the cause of science, conferred so much honor on this, his native country, and attracted the admiration and applause of the distinguished men engaged in scientific pursuits in every portion of the globe. The country being surveyed abounds in mineral wealth, and especially in copper; and when the mines shall become the property of individuals, and the adjacent lands settled and cultivated, so as to unite their cheaper subsistence with more abundant labor, it is believed that this great region, occupying a position nearly central between the Atlantic and the Pacific, must become an important portion of our country. Much time and labor were devoted to the preparation of these instructions, calling to my aid the very able and efficient Commissioner of the General Land Office, to whom the subject was then transferred by me, retaining only the supervisory power required by law.

By the act of the 11th of February, 1847, a bounty in land was designed by Congress for the benefit of the brave men who are vindicating abroad the rights, and maintaining the honor, of their country. By the proviso to that act the sale of these claims is prohibited until a warrant or certificate has issued, indicating, as is believed, the benevolent intention of Congress to secure homes to our soldiers and volunteers. It is deeply to be regretted, however, that the intentions of Congress in this respect are to be defeated by sales of these warrants or certificates at a great sacrifice, which will be obviated to a very great extent for the future, by further restrictions by Congress upon these assignments, and especially by forbidding the sale until the patent shall have issued. If this is not done but very few of these brave men, when their toil and perils shall have terminated, will have retained the right to the homes intended for them by the benevolent policy of Congress. With a view, as far as practicable, to induce the soldiers and volunteers to retain their rights, it was decided by this Department, after a conference with the Secretary of War, who concurred in this opinion, that, if the soldier or volunteer become a preëmptor, he might use his warrant or certificate in

purchase of the lands upon which he had settled, but that no assignee or purchaser could thus use such warrant or certificate in payment of any lands that had not been offered at public sale. Under this decision the warrant or certificate is of more value to the soldier and volunteer than to the purchaser; and there is an additional motive to retain the warrant or certificate. Instructions have also been issued by this Department to the various registers and receivers of land offices that they cannot become the purchasers of these warrants or certificates, or any other land scrip; nor must they become agents for the sale, deposit, or exchange of the same, but confine themselves, as far as these warrants or certificates are concerned, exclusively to receiving the same, when offered for location, as prescribed by law.

The public revenue would be augmented, and a just and liberal policy adopted, if the settlers upon the lands within the prescribed limits of the Milwaukie and Rock river canal were permitted to purchase their settlements at the usual minimum price per acre; and such modification of the existing law, for the benefit of these meritorious settlers, as well as with a view to augment the revenue, is recommended to the favorable consideration of Congress.

The recommendation contained in my last report for the establishment of ports of entry in Oregon, and the extension there of our revenue laws, is again respectfully presented to the consideration of Congress, together with donations of farms to settlers and emigrants, and the grant of a school section in the centre of every quarter of a township, which would bring the school-house within a point not exceeding a mile and a half in distance from the most remote inhabitant of such quarter township. This measure, as regards the additional school sections, would be highly beneficial in all the new States and Territories. In Oregon, as a general rule, the lands are much less valuable than those in the great valley of the West; and important as it is to all our great interests, and especially as connected with our commerce with Asia and the western coast of America, that Oregon should be rapidly settled with a large population, these measures would be attended with the most happy results. Such a system, whilst it would strengthen the attachment to the Union of the inhabitants of that distant region, would rapidly augment its settlement and population, and bring back in large revenues through the custom-house an ample return to the Government for the adoption of a policy so just and liberal.

Table D contains a full statement of all the Treasury notes paid under the act of the 10th of August last, amounting, on the first of the present month, to the sum of \$33,067 06.

Table E exhibits the amount of the public debt and interest paid from 1st December, 1846, to 1st December, 1847, including the reimbursement of Treasury notes under acts prior to act of 22d July, 1846, under act of 22d July, 1846, and under act of 28th January, 1847, amounting in principal to the sum of \$9,046,511 85, and in interest to \$1,433,850 29.

Table F, hereto annexed, shows the public debt due on the 1st December, 1847, \$45,659,659 40; the amount of the debt due on the 4th March, 1845, \$17,788,799 62, leaving the balance, being the debt incurred since the 4th March, 1845, \$27,870,859 78. The same table

exhibits the reduction of the debt due on the 4th March, 1845, by payments made since that date, to \$16,476,010 75.

Table G exhibits the amount available on the 1st October, 1847, of the loans of 1846 and 1847, being of the loan of 1846, then available, \$1,648,900 55, and of the loan of 1847, \$4,636,394, and of the aggregate of both, \$6,285,294 55.

Table H shows the amount available on the 1st December, 1847, of the loans of 1846 and 1847, being of the former then available, \$902,950 55, and of the latter, \$3,299,878, and of the aggregate of both, \$4,202,828 55.

Table I exhibits a statement of Treasury notes under act of 22d July, 1846, issued in exchange for specie deposited in 1847, amounting to \$965,750.

Table K exhibits a statement of six per cent. Treasury notes, issued in exchange for specie deposited to the credit of the Treasurer of the United States, under act of 28th January, 1847, amounting to \$15,469,800.

Table L exhibits the amount of Treasury notes issued at 5 2-5 per cent. interest, in exchange for specie, under act of 28th January, 1847, amounting to \$471,000.

Table M exhibits the reimbursement of Treasury notes monthly, from 1st December, 1846, to 1st December, 1847, amounting to \$8,971,791 66.

Table FF gives the items in detail of the debt of the United States due on the 4th of March, 1845.

Table N shows the transfers made to New Orleans, in specie, from the 1st January, 1847, to the 1st December, 1847, being \$8,616,517 30.

Table X gives the amount of Treasury notes paid in for public lands during the 4th quarter of 1846, and the 1st, 2d, and 3d quarters of 1847.

Table KK exhibits the amount of Treasury notes paid in for duties from 1st December, 1846, to 1st December, 1847, including the amount of \$101,850, paid into the custom-houses in April last, at par, being the month in which the loan for \$18,000,000 was negotiated; from which Congress will observe the gradual appreciation of these notes in the market, and their partial discontinuance for a short time, in revenue payments, and subsequent renewal of the payments of Treasury notes for duties.

Table P exhibits separately the monthly issue of Treasury notes from 1st January, 1847, to the 30th November, 1847, inclusive, under the acts of July 22, 1846, and of 28th January, 1847—being under the former act \$2,794,100, and under the latter \$17,762,950, and in the aggregate of both \$20,557,050.

Table Q exhibits the yearly payments on account of the principal and interest of the public debt from 1791 to 1847, both inclusive, amounting in the whole to the sum of \$483,800,498 79.

This table is the recorded evidence of the will and the ability of the American Union to discharge all its obligations, the amount of debt now due being \$45,659,659 40—a sum less than one-tenth of the amount of principal and interest of the public debt which we have already paid. These payments were made with uniform punctuality, and commencing

with heavy amounts at periods when our population was greatly less than one-fifth of its present numbers, and when its ability to meet its engagements was even in a smaller proportion.

It is impossible for any American citizen to regard this evidence of the honor and good faith of his country with any other feelings than those of pride and satisfaction. In war and in peace our country has maintained her honor unsullied, and resolved, through every sacrifice of blood and treasure, that it must and shall be preserved.

The constitutional Treasury went into effect on the 1st of January last; and the business of the Government under this act, during the last eleven months, has been conducted in specie; of which, as appears by table C, there was received during the last eleven months, for loans, customs, lands, and miscellaneous collections, the sum of \$48,667,886 18 in specie, and the sum of \$48,226,516 31 during the same eleven months disbursed in specie.

In New York (see table Y) during the month of August last \$3,340,706 48 in specie was received by the collector of that port, and in the last eleven months by him in specie \$18,615,422 26. During the same month of August there was deposited (see table GG) the sum of \$5,795,720 92 with the assistant treasurer of that city, and transferred from, or disbursed by, that officer. The receipts and disbursements of the Government in specie, during the last eleven months, have amounted together to the sum of \$96,894,402 49; and not a dollar has been lost to the Treasury, nor any injury inflicted upon any branch of commerce or business. The constitutional Treasury has been tried during a period of war, when it was necessary to negotiate very large loans, when our expenditures were being increased, and when transfers unprecedented in amount were required to distant points for disbursement. During the last eleven months the Government has received, transferred, and disbursed more specie than during the whole aggregate period of fifty-seven years preceding—since the adoption of the Constitution. To render the system still more safe, useful, and economical; to define more clearly the powers of the Department, and especially to render more secure “the public money in the hands of disbursing agents,” the amendments suggested in my last annual report, (including the establishment of a branch mint at New York,) and which received the sanction of the House of Representatives during the last session, are again recommended to the favorable consideration of Congress. During the year ending 30th June, 1847, our imports of specie were \$24,121,289, (see table T,) most of which under former systems, must have gone into the banks, to have been made the basis of issues of their paper to the additional amount of fifty or sixty millions of dollars. Such an expansion, during the last spring and summer, accompanied by still higher prices, and followed by a greater fall, and by bankruptcies in England to an extent heretofore unknown, finding our banks and credit greatly expanded, and reacting upon this expansion, would have produced a revulsion here exceeding any that has heretofore occurred in the country. A general suspension of the banks would probably have resulted; depressing the wages of labor and prices of property and products; affecting injuriously the operations and credit even of the most solvent, and producing extensive bank-

ruptcies. From this revulsion we have been saved by the constitutional Treasury, by which the specie imported, instead of being converted into bank issues, has been made to circulate directly to a great extent as a currency among the people—having been recoined here during the last eleven months by the new orders of this Department under the act of 9th February, 1793, and the zealous coöperation of the able and efficient head of the mint at Philadelphia, to the unprecedented extent of \$20,758,048 12; and there are thousands of our citizens now solvent and prosperous, who have been saved from ruin by the wholesome operation of the constitutional Treasury. The banks that so unwisely opposed the system have been rescued, probably, from another suspension; their stockholders, depositors, and note-holders, from severe losses; and the country and Government from the ruinous effects of a depreciated paper currency. If the union of the Government with the banks had continued, and their suspension and the depreciation of their paper occurred during the war, requiring large specie disbursements, which suspended banks could not furnish, consequences the most disastrous to the honor and the interests of the country must have ensued. The Government is now disconnected from banks, and yet its stock and notes are at par, although we have been constrained to contract heavy loans, and to keep larger armies in the field than at any former period. But during the last war, when the Government was connected with banks, its six per cent. stock and Treasury notes were depreciated twenty-five per cent., payable in bank paper twenty per cent., below par; thus amounting to a loss of forty-five cents in every dollar upon the operations of the Government. In my first annual report to Congress, on the 3d of December, 1845, in recommending the adoption of the constitutional Treasury, the following observations were made:

“Nor will it be useful to establish a constitutional Treasury if it is to ‘receive or disburse the paper of banks.’”

“If paper, in whatever form or from whatever source it may issue, ‘should be introduced as a circulation by the constitutional Treasury, it ‘would precisely to that extent diminish its use as a means of circulating gold and silver.’”

During and before the commencement of the last session of Congress, it was thought by many that this measure could not operate successfully during war, and that large loans could not be negotiated if the payments were required in specie. The Department, however, adhered to the recommendations of its first report, believing that the Government would be rendered stronger by the divorce; and that, if the Treasury should resort to banks to negotiate its loans or supply its revenue, both, if the war continued, would be involved, as they were in the war of 1812, in one common ruin. During the months of June, July, and August last, (per table N,) the sum of \$6,000,000 was transferred from the assistant treasurer of New York for necessary disbursement at New Orleans and in Mexico. Heretofore, the public money being deposited with the banks, and loaned out to their customers, when such enormous transfers were made, a contraction of the banks with ruinous losses, must have ensued; but the money of the Government is now transferred from New York to New Orleans, and scarcely affects business or the

money market, because the transactions of the Government are disconnected from those of the banks. When the Government formerly received and disbursed only the paper of banks, whenever a revulsion and numerous bankruptcies occurred in England, they universally reacted upon our perilous paper system, so as to create a pressure in our money market, a large and sudden contraction of the paper currency, a calling in of heavy loans by the banks, and, as a consequence, many failures and most frequent suspensions of specie payments. Now, for the first time in our history, although failures in England of the most unprecedented magnitude have occurred, including banks and bankers, yet our banks and credit are sound and stable, and the business of the country is still prosperous and progressive.

Nothing is more injurious to all classes, but especially to our manufacturers, than the expansions, contractions, and fluctuations of the bank paper system, vibrating with every considerable change of the public moneys held by them as depositories. This perilous and seductive bank paper system opens temporarily and beyond the wants of the country, a market here for foreign imports, not in exchange for exports, but for credit; the redemption of which drains the country of its specie, contracts the paper currency, forces, at a sacrifice, the sale of domestic fabrics, and depresses the industry of the whole country. Domestic manufactures require for their permanent and successful operation the basis of specie, checking vibrations and inflations of the paper system, confining our imports to the wants of the country, and preventing the temporary purchase of foreign goods for credit, and not for exports, which always results in disturbance of the money market and in injury to the country. If our manufacturers desire great advantages from the home market, it must be abundantly and permanently supplied with a large specie circulation, which alone can sustain that market for a number of years, and prevent those calamities which must follow an inflated paper currency. A home market for our manufactures, when based upon specie and low duties, is solid, permanent, and augmenting; but when founded upon paper credits, it is inflated one year only to be depressed the next, or some succeeding year—thus depriving the manufacturer of any well-assured and permanent domestic market. The bank deposite year, (1836,) when we were importing grain, contrasted with 1847—the year of divorce of the Government from banks—exhibits the delusive inflation of the one with its succeeding disasters, and the solid prosperity of the other; resisting thus far, to a great extent, the revulsion in England, and proving the good effects of the union of low duties and the specie-receiving and specie-circulating constitutional Treasury.

I renew my former recommendation for the establishment of a branch of the mint of the United States at the city of New York. During the last eleven months, commencing on the 1st of January last, the amount of coin actually paid in to the assistant treasurer at that city was (as per table HH) \$29,904,744 19, nearly all of which was in foreign coin—a large portion of which, as far as practicable, was transferred and recoinced into our own coin at the mint at Philadelphia. The whole of that foreign coin, however, ought to have been at once recoinced at the city where it was received, and, in addition, the large amount of coin and bullion

which is constantly arriving there, and does not find its way into the office of the assistant treasurer, but, as foreign coin, is deposited with the banks, and never becomes a circulation to any great extent among the community, all which would also be at once converted into American coin, without loss or delay, if a branch of the mint were located at the great emporium of the commerce of the Union.

Under the salutary provisions of the constitutional Treasury law, the experience of this year has proved that a sum not exceeding \$3,000,000 is all that need be retained in the Treasury as a surplus to meet the wants of Government, or to supply the mint and branch mints with an abundant and sufficient sum for coinage, thus saving, in this way, the interest on \$1,000,000 to our country. The treasurer of the mint at Philadelphia, and of the branch mint at New Orleans, are also assistant treasurers, to and from whom transfers of specie (nearly all of which is received in foreign coin) can be made under the provisions of the constitutional Treasury. Under the act of 9th February, 1793, providing for the recoinage of foreign coin at the mint, instructions were issued by me to carry that act fully into effect. Under these orders, transfers are made of the foreign coin to the mint and branch mints for recoinage, and the amount coined since the 1st January last, up to the 1st December, was \$20,758,048 12, of which the sum of \$3,085,953 80 was coined in the month of November, 1847; and if this should be continued for the present month, it would make the coinage of the first year of the constitutional Treasury \$23,844,001 92.

Table R exhibits the yearly coinage from 1793 to 1st December, 1847, amounting in the whole to \$143,238,370 54; showing that the amount coined this year would be about one-sixth of the aggregate coined in the fifty-five years from the first coinage in 1793 to the close of the present year.

Table S gives the coinage each month this year from the 1st January to the 30th November.

Most of this coinage has been, by converting foreign gold coins, which will not circulate among our people, into American gold coin, which is now going into much more general circulation; and during the ensuing year it is expected that the coinage of specie from the silver that must be brought in from Mexico, in exchange for our imports there, as also for the new issue of Treasury notes now asked from Congress as constituting a part of the loan recommended, will, it is believed, greatly augment the coinage of silver during the ensuing year.

Under the export duty upon specie now existing in Mexico, it is believed that when the new Treasury notes now asked for shall be issued, they may be sold, it is to be hoped, to a considerable extent, on account of the Government, for specie, at a premium in Mexico; and as the Government funds will not be subject to the export duty, the specie may be brought into the country by this Department, in exchange for these notes, and recoinage at the mint in New Orleans into American coin.

It has been seen that the amount of foreign coin, or bullion, coined this year at our mint and branch mints, under the new orders of this Department, estimating December the same as November, would be \$23,844,001 92; at which rate we would soon supply our own people

with our own coin, and in time, also, with our augmenting commerce, Americanize, to a great extent, the coin of the world; and thus introduce our simple and beautiful decimal currency gradually throughout all nations, substituting it for the complex system of pounds, shillings, and pence, or of doubloons, ducats, and rupees, which retards business and complicates accounts.

Heretofore, the world has supplied us with foreign coin, which will not circulate among our people, because of its extreme complexity; but now our own coin is flowing into the channels of our own circulation, and must soon begin to diffuse itself into other nations for their benefit as well as our own. The three things which most concern the progress of the wealth of the world, are free trade and uniformity in coinage and in weights and measures. Coins, as weights and measures, for the benefit of all nations, ought to be uniform throughout the world; and if our decimal system of coinage should be more simple and perfect than that of any other nation, it ought to be, and ultimately will be, adopted, and lead, as far as practicable, to the introduction of the decimal system of weights and measures, or at least its simplification, so that ultimately the coin and the weights and measures may be simple and uniform throughout the world.

Table T shows the imports and exports of specie for the fiscal years ending 30th June, 1846, and 30th June, 1847; being for 1846 an import of \$3,777,732, and the export \$3,481,417, leaving the gain of specie that year \$296,315; and in 1847, the specie imported was \$24,121,289, and the export \$1,845,119, leaving the specie gained in 1847, \$22,276,170.

Table U shows the amount received in specie from all sources—customs, lands, miscellaneous, and loans, from 1st January, 1847, to 1st December, 1847, being \$48,667,886 18, and the amount of disbursements in specie during the same period, \$48,226,516 31; showing the aggregate of receipts and disbursements in specie during the first eleven months of the new system, \$96,894,402 49, and proving that the Department has been enabled, during the last eleven months, to circulate by disbursements among the people the sum of \$48,226,516 31, under the specie-receiving and specie-circulating constitutional Treasury.

Annexed are tables (marked 1 and 2) showing the market value, as also the actual sales of Treasury notes and United States stock in the market at New York and New Orleans, from the prices current of those cities, from December 1, 1846, to December 1, 1847; as also a table (KK) showing the amount of Treasury notes received each month in payment for duties—\$2,029,900 in the whole from 1st December, 1846, to 1st December, 1847; from which Congress may judge of the probable rate at which another loan can be effected. These tables show how much these stocks and notes have fluctuated, being at a rate occasionally below par, for a long time at par, subsequently several per cent. above par, and again, upon the 1st of the present month, at par in New York and New Orleans. These notes (per table KK) were paid in for public dues during every month from 1st December, 1846, to 1st December, 1847, to the amount of \$2,029,900; and during April, 1847—the month in which the loan for them was negotiated at a premium—they were paid in for customs to the amount of \$101,850. They are now being

used, to some extent, in payments to the Government, and may be regarded as at par. The total amount of the Treasury notes advertised was \$18,000,000, and the amount of the bids, as exhibited in table 3, hereto annexed, \$57,722,983; of which the sum of \$2,839,800 was bid for at par, and \$54,883,183 above par. The notes were assigned to the highest bidders, at rates varying from one-eighth of one per cent. to two per cent. above par—all the lower bids being, of course, rejected; and the table last above mentioned will exhibit fully and in detail the course pursued on that occasion. The law conferred the power to have exchanged all these notes for specie, without advertisement, with any one, at or above par; but, in hopes of obtaining a premium for the loan in whole or in part, bids were invited for the amount of \$18,000,000.

Annexed is a copy of the advertisement for this loan, (marked 5,) dated 9th of February, 1847, having been issued during the session of Congress, and extensively published throughout the Union, from the 9th of February to the 10th of April, 1847. The remainder of the loan beyond the amount advertised was exchanged at par, partly for money to be deposited without charge at New Orleans, where the wants of the Government were great, and the rest paid out chiefly in Treasury notes at par to the Smithsonian Institution, also to other creditors of the Government; the notes at that time being generally at par, and the wants of the Government requiring the use of the money before it could be obtained upon the advertisement. On the 22d October, 1846, (as per printed notice hereto annexed, marked 4,) the Department advertised for the exchange of \$3,000,000 of Treasury notes at par for deposits of specie with the assistant treasurers. For a considerable time but very few of such deposits were made, or Treasury notes thus taken; and from this long delay, and continued reluctance upon the part of the community in taking these Treasury notes at par, although at any time after the 28th of January last they were convertible into the twenty years' six per cent. stock at par, many of the notes heretofore offered at par not having been taken at the date of my advertisement of the 9th of February last, serious doubts were entertained whether the whole of the new loan could be taken at or above par. It had been usual heretofore with my predecessors, in advertising for loans, to emit no sum to any individual under \$25,000; but, with a view to insure the largest possible subscription, and at the best rates, and to diffuse the loan as far as practicable throughout all classes of the community, bids were authorized to be received by the advertisement as low as the lowest denomination of Treasury notes permitted by law—namely, fifty dollars. It was the duty of the Department to accept nothing but specie—being the first loan ever negotiated in specie from the foundation of the Government down to that date, and the first loan, except that of last fall, ever thus negotiated at or above par during a period of war. The magnitude of the loan, the fluctuations below par of the previous stock and notes, the untried, and, to many, alarming restraining operation of the constitutional Treasury, the heavy expenditures of the war, and the requirement of all the payments from time to time in specie, were deemed by many as insuperable obstacles to the negotiation of the whole of the loan at or above par. But, under the salutary provisions of the constitutiona

Treasury, the credit of the Government was in truth enhanced by receiving and disbursing nothing but coin; thus placing all its transactions upon a basis more sound and entitled to higher credit than when it held no specie, had no money in its own possession, and none even in the banks to pay its creditors but bank paper. Then, it was dependent upon the credit of the banks, and was subjected to every fluctuation which affected their credit. Now, it stands upon the basis of specie, so as to be above all suspicion of discredit, whilst by its demand for coin for revenue payments it sustains not only its own credit, but renders more safe the credit and currency and business of the whole Union.

By the act of Congress of 3d March, 1845, this Department was authorized to select a plan for the erection of a custom-house in the city of New Orleans. By the act of 3d March, 1847, the sum of \$100,000 was appropriated towards the erection of the custom-house, on the custom-house square, or so much thereof as could be procured by the Department. After some delay, I was enabled to obtain a cession from the first municipality of New Orleans of the whole of this square, which munificent donation to the Government has been estimated as of nearly the value of \$500,000. Commissioners have been appointed to aid in carrying the law into effect, and instructions issued to them, a copy of which is hereto annexed. Much time was occupied and great attention bestowed in examining the various plans and estimates submitted. As a custom-house is designed exclusively for the transaction of business, everything calculated merely for ornament or display was rejected, and that plan selected which united good taste with the greatest economy and the largest and best accommodations.

In a building of such magnitude and importance, it appeared to me necessary, before expending any part of the appropriation, to procure the best talents that could be obtained to direct the construction of the work; and I have, it is believed, succeeded in securing the services of a gentleman of high scientific attainments and great practical experience. Upon my application to the War Department, Major William Turnbull, of the Topographical Corps, will, it is hoped, be detailed for this work. The great aqueduct across the Potomac, at Georgetown, admitted both in Europe and in this country to be one of the greatest works of the age, was constructed under the direction of this gentleman; and wherever he is known, the greatest confidence is reposed in his talents and worth, and especially in his judicious and economical expenditure of the public money. Further estimates and specifications will be submitted to Congress at the earliest practicable period. The thanks of this Department have been already tendered to the first municipality of New Orleans for the munificent donation of the entire custom-house square made by them to the Government. In other cities where custom-houses have been erected, large sums were paid by the Government merely for the ground; but here, the best site in New Orleans, covering an entire square, has been bestowed as a gift; and this fact, together with the great and growing commerce of New Orleans, the increased and increasing revenues collected there, being the depôt of the greatest and richest valley of the globe, and destined to surpass in business, wealth, and population, nearly every other city, renders it just

and proper that a building commensurate with the future growth and progress of New Orleans should be erected, and that it should be placed upon an equal footing with other cities where Congress have paid for both the ground and the building; and it will be the anxious desire of this Department, with the sanction of Congress, to make the building a model of usefulness and economy. The action of the Department as to the erection of other custom-houses authorized by Congress, will be made the subject of a special report at an early period of the session.

This Department has proceeded, aided by the Fifth Auditor of the Treasury and the Chief of the Topographical Bureau, to carry into effect the act of the 3d of March, 1847, requiring the Secretary of the Treasury to cause certain light-houses and other public works to be erected, as well as to execute the other duty devolved upon the Department in regard to the light-house establishment. If we would extend our foreign and coastwise trade, and make our country the depôt of universal commerce, our coast as well as lakes must be well lighted, and the coast survey must ascertain and give accurate, minute, and faithful charts of all the points accessible to commerce. In my report to Congress of the 5th August, 1846, our light-house system was fully discussed, a comparison instituted between it and the European system, and the refracting or lenticular apparatus strongly recommended to the adoption of Congress. At the same time the Department suggested the organization of a board, attended with no expense, consisting of the Fifth Auditor, the Superintendent of the Coast Survey, two officers of the Navy, an officer of the Engineers, as also of the Topographical Corps, who would combine the information possessed by no one individual as regards our coast and navigation, the location and construction of the houses, the proper apparatus to be employed in lighting, as well as to the administrative duties appertaining to the system. As the safety of life as well as property is involved in the improvement of our light-house system, the organization of this board is respectfully recommended to the consideration of Congress.

The survey of the coast of the United States under the superintendence of Professor A. D. Bache, has made great and rapid progress, having been carried during the past year into eighteen States on the Atlantic and Gulf of Mexico, including Maine on the northeast, and Texas on the southwest. The publication of the results has also kept pace with the extension of the field work. The plan developed by the superintendent, in successive annual reports, for the execution of this work, and the estimates, have received the approval of this Department. The sums asked for are believed to be the smallest consistent with the due progress of this great work. The introduction of steam vessels in the hydrographic will tend greatly to expedite that branch of the coast survey.

Annexed is a table marked LL, containing the value and description of foreign goods in warehouse, at the close of the last quarter, in the several ports of the Union. By the warehousing act this Department is required to make such regulations from time to time as may be necessary to give full effect to the law, and to report to each succeeding session of Congress such regulations. Those heretofore made under the large and

continuous discretionary powers granted by this act to the Department, were reported to Congress at the last session. After examining the practical working of the system under these regulations, it seemed to me susceptible of improvement; and as it was entirely new here, I proceeded to collect information in regard to it in those countries where it had been, for so many years, in full and successful operation. Accordingly Messrs. C. C. Walden and D. P. Barhydt, of the New York custom-house, were sent by me to Europe last August, under specific and detailed instructions (a copy of which is annexed) to investigate the operation of the system in Great Britain and elsewhere in Europe, and report to me the results. The warehousing system as it exists in Great Britain, as also in France and Belgium, was investigated by them—the fullest information being kindly afforded to them by the gentlemen connected with those establishments abroad, and especially in Great Britain. All the details were obtained by them and communicated in an able and voluminous report to me, with an appendix covering several volumes of general as well as specific and detailed information, together with all the forms for the transaction of business, and the most full and minute information as to the mode of conducting the same. The system was found to be the most perfect in Great Britain, where it had long been in successful operation and cherished by all parties, whether for or against protection. It is one of the principal means by which Great Britain has built up her commerce and navigation, extended the market for her fabrics, and placed under her control for so many years the exchanges and trade of the world. She has thus made London the great *dépôt* where not only all her own fabrics could be purchased, but also assorted cargoes of the products and fabrics of all other nations. According to the report of these gentlemen, the value of the goods of all kinds in warehouse in Great Britain is \$387,200,000. The buildings, docks, and structures erected under free competition, almost exclusively by private enterprise, for the convenient storage of these goods in London, are estimated to have cost \$40,000,000. Great as was the importance attached by this Department to the introduction here of the warehousing system, and earnest as was the recommendation for it in my first annual report, the results, as ascertained in England, surpass my highest expectations. There it is regarded by their intelligent manufacturers as among the most important means of bringing customers to their own doors to purchase assorted cargoes, including their own manufactures.

It is thus Great Britain seeks, for the products of all her industry, the markets of the world; and this is what we must do, if we would compete with her successfully for those markets for the products of all our industry, including manufactures. The report of Messrs. Walden and Barhydt has been very recently made to me, and is herewith communicated to Congress, retaining for reference the voluminous appendices in the Department, subject, however, at all times, to the call of Congress. At the earliest practicable period I will make such further regulations as are authorized by the powers delegated to me by the fifth section of the warehousing act, and will report the same to Congress. The American manufacturer, the farmer and planter, in enlarged markets at home and abroad, and in the sale of their products and fabrics to complete

assortments, will derive the greatest advantage from the system; whilst the merchant and those concerned in navigation will find an increased business and augmenting profits; property in our warehousing cities will be rendered more valuable, and every branch of industry stimulated and improved. A commercial nation without warehousing accommodations is like a merchant without a store-house; and no nation can enter upon the field of fair and open competition with other countries without such a system.

The new tariff has now been in operation more than twelve months, and has greatly augmented the revenue and prosperity of the country. The net revenue from duties (see table NN) during the twelve months ending the 1st of December, 1847, under the new tariff, is \$31,500,000; being \$8,528,596 more than was received during the twelve months preceding, under the tariff of 1842. The net revenue of the first quarter of the first fiscal year, under the new tariff, was \$11,106,257 41; whilst in the same quarter of the preceding year, under the tariff of 1842, the net revenue was only \$6,153,826 58. If the revenue for the three remaining quarters should equal in the average the first, then the net revenue from duties, during the first fiscal year of the new tariff, would be \$44,425,029 64. If, however, the comparison is founded on all the quarterly returns for forty-eight years, (as far back as given quarterly in the Treasury records,) and the same proportion for the several quarters applied to the first quarter of this year, it would make its net revenue \$40,388,045, (per table C.) Although the net revenue from duties already received, being \$15,506,257. 41 during the five months of this fiscal year, would seem to indicate its probable amount as not less than \$35,000,000, yet it is estimated at \$31,000,000 for the fiscal year ending the 30th of June, 1848, and \$32,000,000 for the succeeding year, in view of the possible effects of the revulsion in Great Britain. Although our prosperity is ascribed by some to the famine there, as though Providence had made the advance of one country to depend upon the calamities of another, yet it is certain that our trade with Great Britain must be greater in a series of years, when prosperity would enable her to buy more from us, (and especially cotton,) and at better prices, and sell us more in exchange, accompanied by an augmentation of revenue.

In my report of the 22d of July, 1846, it was shown that the annual value of our products exceeds three thousand millions of dollars. Our population doubles once in every twenty-three years, and our products quadruple in the same period—that being the time within which a sum, compounding itself quarter-yearly, at six per cent. interest, will be quadrupled—as is sustained here by the actual results. Of this three thousand millions of dollars, only about \$150,000,000 was exported abroad, leaving \$2,850,000,000 used at home; of which, at least, \$500,000,000 is annually interchanged between the several States of the Union. Under this system, the larger the area, and the greater the variety of climate, soil, and products, the more extensive is the commerce which must exist between the States, and the greater the value of the Union. We see then, here, under the system of free trade among the States of the Union, an interchange of products of the annual value of at least \$500,000,000 among our twenty-one millions of people; whilst the total amount of our

exchanges, including imports and exports with all the world besides, (containing a population of a thousand millions,) was last year \$305,194,260; being an increase since the new tariff, over the preceding year, of \$70,014,647; yet the exchanges between our States, consisting of a population of twenty-one millions, being of the yearly value of \$500,000,000, makes such exchange of our own country equal to \$23 81 per individual, annually, of our own products, and reduces the exchange of our own and foreign products, (our imports and exports considered as \$300,000,000 with all the rest of the world,) to the annual value of thirty cents to each individual; that is, one person of the Union receives and exchanges, annually, of our own products, as much as seventy-nine persons of other countries. Were this exchange with foreign countries extended to ninety cents each, it would bring our imports and exports up to \$900,000,000 per annum, and raise our annual revenue from duties to a sum exceeding \$90,000,000. An addition of thirty cents each to the consumption of our products exchanged from State to State by our own people, would furnish an increased market of the value only of \$6,300,000; whereas, an increase of thirty cents each, by a system of liberal exchanges with the people of all the world, would give us a market for an additional value of \$300,000,000 per annum of our exports. Such an addition cannot occur by refusing to receive in exchange the products of other nations, and demanding the \$300,000,000 per annum in specie, which could never be supplied. But, by receiving foreign products at low duties in exchange for our exports, such an augmentation might take place. The only obstacles to such exchanges are the duties and the freights. But the freight from New Orleans to Boston differs but little from that between Liverpool and Boston; and the freight from many points in the interior is greater than from England to the United States. Thus the average freight from the Ohio river to Baltimore is greater than from the same place to Liverpool, yet the annual exchange of products between the Ohio and Baltimore exceeds by many millions that between Baltimore and Liverpool. The Canadas and adjacent provinces upon our borders, with a population less than two millions, exchange imports and exports with us less in amount than the State of Connecticut, with a population of 300,000; showing that, if these provinces were united with us by free trade, our annual exchanges with them would rise to \$40,000,000. It is not the freight, then, that created the chief obstacle to the interchange of products between ourselves and foreign countries, but the duties. When we reflect, also, that the exchange of products depends chiefly upon diversity, which is greater between our own country and the rest of the world, than between the different States of the Union, under a system of reciprocal free trade with all the world, the augmentation arising from greater diversity of products would equal the diminution caused by freight. Thus the southern States exchange no cotton with each other, nor the western States flour, nor the manufacturing States like fabrics. Diversity of products is essential to exchanges; and if England and America were united by absolute free trade, the reciprocal exchanges between them would soon far exceed the whole foreign commerce of both; and with reciprocal free trade with all nations, our own country, with its preëminent advantages, would measure its

annual trade in imports and exports by thousands of millions of dollars.

In my last annual report, and that which preceded it, it was proved that the home market was wholly inadequate for our vast agricultural products. We have long had, for grain and provisions, the undivided markets of our own people. But these are not sufficient; and in a single year we have, with abundance of food retained at home, supplied the world with an addition at once during the last year, as shown by table AA, of \$41,332,282 in value of breadstuffs and provisions, bringing the value exported that year up to \$65,906,273. Our manufacturers could not have consumed this surplus, or their non-consuming machines, which are substituted in their workshops for the labor of man. If the energy of our own people can add \$41,332,282 to the export and supply of our breadstuffs and provisions in a single year, what could they not add to such products if they enjoyed free of duty the markets of the world? By table BB, it appears that the augmentation of our domestic exports, exclusive of specie, last year, compared with the preceding, was \$48,856,802, or upwards of 48 per cent.; and at the same rate per cent. per annum of augmentation, would amount in 1849, per table CC, to \$329,959,993, or much greater than the domestic export from State to State. (See tables from 7 to 12, inclusive.) The future percentage of increase may not be so great; but our capacity for such increased production is proved to exist, and that we could furnish these exports far above the domestic demand, if they could be exchanged free of duty in the ports of all nations.

The energetic American freeman can and does perform far more effective labor in a day than what is called by the restrictionists the pauper labor of Europe; and, therefore, the employer here can pay more for a day's toil to our workingmen. Measured by the day, the wages here may be higher than in Europe; but measured by the work done on that day, there is but little difference. And when all our capitalists (as some already have) shall find it to be their true interest, in addition to the wages paid to the American workman, to allow him voluntarily, because it augments the profits of capital, a fair interest in those profits, and elevate him to the rank of a partner in the concern, we may then defy all competition. This is the same principle, illustrated by uniform experience, proving that he who rents his farm, builds his house, sails his ships, or conducts any other business upon shares, realizes the largest return, and that he who works by the job produces more in the same time than the laborer whose wages are paid by the day. The skill, energy, and industry, the interest and pride in success, the vigilance and perseverance that will be manifested by our intelligent workingmen under such a system, will far more than refund to capital such reasonable participation in its profits, and enable such American establishments to supply all the nations of the world. The introduction of this system will be voluntary, because it is most just and beneficial to all parties. It is the participation of all our people in the Government, that is one great cause of our prosperity; and the participation of our workingmen in the profits of our industrial establishments would exhibit similar results. Our whale and other fisheries present strong evidences

of the success attending American industry, where our intelligent freemen—the workingmen of the concern, stimulated by a just participation in the profits—have driven from the most distant seas the whale-ships of most other nations, and nearly monopolized this pursuit. The intelligent workingmen of our country are far better prepared for the adoption of this truly republican system than those of any other nation; and this elevation of the toiling millions of America to a just participation in the profits of that capital which is made fruitful only by their industry, will yet enjoy as great a triumph as that unfettered trade and untaxed and unrestricted labor with which it ought to be, and certainly yet will be, proudly associated. Under this system, the laboring men, whilst they receive the full wages heretofore allowed them, would also participate, to a reasonable extent, in the profits, as an addition to their wages, and a most powerful and certain stimulus to render their labor more productive, and thus increase, for the benefit of all concerned, the capitalist and workingman, the profits of the establishment. What is called the pauper labor of Europe, is already inferior to our labor, but would be rendered still more powerless to compete with us when labor here participated with capital in the profits. When we reflect that the working freemen of the Union must constitute the great mass of the people whose votes will control the Government, and direct the policy of the nation, the superior comfort, education, intelligence, and information necessarily resulting to them from this improvement of our social system, are important to the successful progress and perpetuity of our free institutions, and must be grateful to every republican patriot and lover of mankind. Whilst all have derived great benefits from the new system, it is labor that has realized the largest reward. It was contended by the advocates of protection that it enhanced the wages of labor, and that low duties would reduce wages here to the rate allowed to what they call the pauper labor of Europe. On the contrary, the opponents of high tariffs insisted that labor, left to seek freely the markets of the world, would find for its products the best prices, and, as a consequence, the highest reward for the labor by which they were produced. The duties have been reduced, and yet wages have advanced, and are higher now than under any protective tariff. There are many more workingmen concerned in other pursuits than in manufactures, and with much less machinery as a substitute for labor; and by depressing agriculture, commerce, and navigation—by restricting their business and the markets for their products—the wages of those engaged in such pursuits are reduced; many workmen also lose employment; and, competing for work in manufactures, the wages of all are diminished.

It is not only the reduced duties that have produced these happy results, but the mode of reduction—the substitution of *ad valorem* for unequal and oppressive minimum and specific duties. The higher duty was thus always imposed, by the very nature of the duty, upon the articles of the lowest value, consumed by the poor, and the lower duty assessed upon the articles of higher value, used by the more wealthy, often operating as a duty of 10, 20, or 30 per cent. upon the high-priced goods, and of 100, or 200 per cent. *ad valorem* upon articles of lower

price. Nearly the entire burden of the tariff was thus thrown upon labor, by whose wages, chiefly, the cheaper articles were purchased, whilst capital, with whose profits the more costly goods were bought, was almost exempt from the tax. It never would have been tolerated to have imposed a duty of 10, 20, or 30 per cent., by name, upon costly articles, and 100 or 200 per cent. upon cheaper fabrics, when the *ad valorem* rates would have exhibited the injustice and inequality of the duty; but it was accomplished by minimum and specific duties, which assessed a higher duty, in proportion to value, upon the cheaper articles, and the lower duty upon similar articles more costly in price, thus imposing the higher duty upon labor and the wages of labor as effectually as though the tax-gatherer had collected from the workingman a third or fourth of his wages every day, whilst capital was comparatively exempt from taxation. Such is the system which has been overthrown by the substitution of the reduced *ad valorem*, operating the reverse of the former system, in favor of the poor and the wages of labor, as far as any tariff can so operate, and, as we see, even with lower duties collecting a larger revenue. A tax in proportion to the value of imports or property must always be more productive than one which is the reverse of that rule, or which disregards it altogether. Thus, if we impose a tax of ten dollars each upon all houses, it must produce less revenue than the *ad valorem* tax in proportion to value, because the former tax would fall most heavily upon the poor, who are least able to bear it, and more lightly upon the wealthy, who had greater means of payment; and thereby revenue would be diminished. Thus, if the tax of ten dollars were imposed alike on the cabin and the costly dwelling, it would bring less revenue than if the same rate *ad valorem*, beginning with the lowest, at the rate of ten dollars, were assessed in proportion to value upon all houses. Indeed, the tax upon the cabin might be reduced to a dollar, or say one per cent., and applied *ad valorem* to all dwellings, and it would yield a larger revenue than the anti-*ad valorem* specific tax of ten dollars upon all houses, irrespective of their value, which is no more unjust or unequal than the same minimum or specific duties upon hats, caps, boots, shoes, &c., and like articles of import, without regard to their value. The *ad valorem* duty incorporates itself inseparably with the exact value of the article, and collects the tax in exact proportion to the value—the form, which of all others, must yield the largest revenue.

Perhaps the most perfect model of an anti-*ad valorem* tariff was that of New Mexico, by which a duty of \$500 was imposed on each wagon load of goods introduced there, wholly irrespective of the value.

The great argument for protection is, that by diminishing imports the balance of trade is turned in our favor, bringing specie into the country. The anti-protectionists contend that commerce is chiefly but an exchange of imports for exports, and that in diminishing imports we will necessarily decrease exports in quantity or price, or both; that if we purchase more imports we will sell more exports in exchange, and at a better price; and that, if commerce is profitable, we should have a larger balance of trade in our favor, and usually larger imports of specie; and that the profits of commerce, in the increased exchange of our own for foreign products, augment the wealth of the nation. The four protective tariffs

were enacted in 1816, 1824, 1828, and 1842. The compromise act intervened from March, 1833, until after the 30th of August, 1842, and the revenue tariff of 1846 went into operation last year. Let us now look at the effect of high and low tariffs upon the gain of specie during these periods, from 1821, being the earliest date to which the records of the Treasury go back on this subject. From the beginning of 1821 until the commencement of 1833, and from the 30th September, 1842, until 1st July, 1846, our excess of the imports of specie over the exports was \$12,660,312, being an average annual gain of \$791,216, in specie, during these sixteen years of high tariffs, whilst the excess of specie during the eleven years of the compromise act of 1833, and low tariff of 1846, was \$68,507,630, and the average annual gain of specie, \$6,227,967. Omitting the tariffs of 1842 and 1846, and comparing the ten years of comparatively low duties, from 1833 to 1842, with the twelve years under protective tariffs, from 1821 to 1832, we find under the latter an actual loss of specie, to the country, by the excess of the exports of specie over the imports, of \$3,851,652, as the result of protection, and a gain during the succeeding ten years of comparatively low duties, of \$46,294,090, or at the rate, per annum, of \$4,629,409, and in the single year under the new tariff, a gain of \$22,213,550, thus exhibiting a uniform gain of specie in the years of low as compared with high duties. The protective theory, founded upon this assumed balance of trade and gain of specie under high tariffs, is disproved by the results, and it is shown by the experience here of more than a fourth of a century, even as to specie, that it accumulates most rapidly by the gains of trade, under a liberal commercial policy. Let us now see under the same cycles of free trade and protection, whether it is true, as contended, that our domestic exports are not diminished by the restrictive system.

The records of the Treasury do not go back beyond 1821, as regards our domestic exports exclusive of specie. We must, therefore, make the comparison from that date. From 1821 to 1832, both inclusive, under high duties, the aggregate of our exports of domestic produce, exclusive of specie, was \$653,157,527, or at the rate of \$54,429,794 per annum. From 30th September, 1842, to 30th June, 1846, \$377,391,500, or at the rate of \$94,347,875 per annum, making a total aggregate, during these sixteen years of high duties, of \$1,030,549,027, or at the rate of \$64,409,314 per annum. During the compromise act, from 1833 to 30th September, 1842, the total of these exports was \$956,168,288, or at the rate of \$95,616,828 per annum; and in the year ending 30th June, 1847, \$150,574,844, making, in the eleven years of low duties, an aggregate of \$1,106,743,132, or at the rate of \$100,613,012, being an average gain under low as compared with high duties, of domestic exports, exclusive of specie, of \$36,203,698 per annum, and excluding altogether the last year, a gain of \$31,207,514 per annum under low as compared with high duties.

Having thus shown, both as to specie and domestic exports, the great gain in years of low as compared with high duties, let us now compare the low duty and high duty cycles as to our tonnage, foreign and coastwise.

During the eighteen years of low duties, from 1789 to 1807, (see tables

MM and SS,) our tonnage increased at the rate of 29 41-100ths per cent. per annum; 1832 to 1842, at the rate of 4 53-100ths per cent. per annum; and from 1846 to 1847, 10 81-100ths per cent. in a single year. Such has been the uniform high rate of increase of our tonnage during every period of low duties. Now, under high tariffs, from 1816 to 1832, our tonnage increased 0 30-100ths per cent., being less than one-third of one per cent. per annum; and from 1842 to 1846, at the rate of 5 61-100ths per cent. per annum. If it is said that the increase from 1789 to 1807 was occasioned, to some extent, by the war between France and England, the table which is taken from the records of the Treasury shows that, from 1789 to the close of 1792, immediately preceding that war, which was declared early in 1793, our tonnage increased at the high rate of 60 16-100ths per cent. per annum, when France and England were at peace, before the era of steam navigation, and before the acquisition of Louisiana and the addition of the great Mississippi and the Mexican gulf to the navigable waters of the Union, and when our flag was unknown on the great lakes of the Northwest. The great increase is uniform at all times under low duties, and depressed under high duties, during the whole period of 58 years, from 1789 to 1847.

It is urged, however, that although our foreign commerce may have decreased, yet the home market has augmented in a ratio more than equivalent to the loss of our foreign trade. If this were so, it would be exhibited in the augmentation of our coastwise trade, embracing our lakes and coasts, as well as rivers; the coastwise tonnage, of course, augmenting in the number of vessels, with the goods to be transported between the States. By reference to the same tables, it appears that our coastwise tonnage increased, from 1789 to 1807, at the rate of 22 71-100ths per cent. per annum; from 1789 to 1792, at the rate of 25 23-100ths per cent. per annum; from 1832 to 1842, at the rate of 6 9-100ths per cent. per annum; and in the single year, from 1846 to 1847, 13 15-100ths per cent. Such was the great and uniform increase of our coastwise tonnage under low duties. Now, under high duties, the increase, from 1816 to 1832, was at the rate of 1 50-100ths per cent. per annum, and, from 1842 to 1846, 6 45-100ths per cent. per annum. Thus we see an immense increase, under low as compared with high duties, of the coastwise tonnage; proving that the paralysis of foreign commerce, resulting from the restrictive system affects injuriously the home market and the trade between the States, and furnishing a demonstrative proof that, whether we look at home or abroad, we progress more rapidly under a liberal commercial policy. As the foreign tonnage rose under low duties, (as the tables prove,) so did the coastwise; and as the foreign tonnage declined, so also did the coastwise tonnage; and during the high duties from 1816 to 1832, whilst the foreign tonnage actually decreased at the rate of 0 88-100ths per cent. per annum, the coastwise tonnage only increased at the rate of 1 50-100ths per cent. per annum. Yet during that period the increase of the coastwise trade ought to have been immense, including, as it did, the era of the introduction of steam navigation, to a vast extent, upon the rivers of the West, as also upon the lakes of the Northwest, and the opening of the great canal of New York.

It is said the famine in Ireland was the sole cause of our late large

export of breadstuffs and provisions. Now, from 1790, these values are not given so as to be stated in amounts; but the quantities are, and these prove that, even omitting the last year altogether, and comparing the low duty periods, from 1790 to 1807, and from 1833 to 1842, with the years of protection, from 1817 to 1832, and from 1842 to 1846, the average export of breadstuffs and provisions was much larger in the years of low as compared with high duties, especially considering the difference of population.

As a still more conclusive proof that the export of breadstuffs and provisions was much greater under low than high duties, it appears by table DD, that our total export of cotton from 1790 to 1807, both inclusive, was of the value of \$81,074,843, and during the same period our export of domestic produce, exclusive of cotton, was \$530,411,134, making our exports of domestic produce, exclusive of cotton, at the rate, from 1790 to 1807, of \$29,467,285, which, it will be perceived at once, vastly exceeds the average annual exports of domestic produce, exclusive of cotton, under years of high duties.

Indeed, the tables of the Treasury clearly prove that, whether we look at imports or exports, the revenue, the gain of specie, the tonnage, coastwise or foreign, the coinage of the mint, or the export of breadstuffs and provisions, the balance is largely in favor of the low duty periods.

The Department has thus reviewed the books of the Treasury, and presented the results, constituting the record of a nation's history from the formation of the Government down to the present period, in condemnation of the protective policy. These records show, as to imports and exports, revenue, the gain of specie, the tonnage, foreign and coastwise, the rate of increase, in each and all of these cases, is greater under low than high duties. These records are not arguments merely, but ascertained results, amounting to mathematical proof, that the nation's advance in wealth is most rapid under low duties, thus sustaining the views of those great philosophical writers, unconnected with party, who, both in Europe and America, have uniformly maintained the same position. Comparing the first twelve months, ending the 1st of December, 1847, under the new tariff, with preceding years, we find proofs of increased prosperity. The revenue has largely augmented; so, also, have the imports and exports and tonnage; our imports of specie; our coinage at the mint; our agricultural and mineral products; our commerce and navigation; the business upon our lakes, rivers, and coastwise; upon our railroads and canals; whilst in every direction manufactures are being established or enlarged, and new manufacturing towns and cities are springing into existence. Even the revulsion in England, which always produces such disasters to all our great interests, including cotton, this year, with the famine combined, affects nothing thus far, compared with former years, but the great staple of cotton. Instead of ruin, we find prosperity, the manufacturers receiving fair profits, and the workmen augmented wages and employment. Coal and iron are in greater demand, and bringing better prices, than before the repeal of the tariff of 1842. Yet they can derive no portion of their augmented price from that famine abroad to which is attributed by some all our existing prosperity, but which famine, in fact, is causing a temporary drain of

specie to England, not to pay balances, but because bills are discredited, which has for the time depressed the price of cotton, and which is the only brief check at this period to our advancing prosperity. If, as is truly the case, our wealth is connected with the mines, the forest, and fisheries, our agriculture, commerce, manufactures, and navigation are more prosperous, and, above all, wages are augmented—why should we change the existing system? The predictions of its failure have themselves failed. The new tariff is no longer an experiment; the problem is solved, and experience proves that the new system yields more revenue, enhances wages, and advances more rapidly the public prosperity. In the midst of all this success, why put in jeopardy, by any change, the nation's revenue and welfare? When free trade is advancing so rapidly throughout the world, shall we retrograde, and invite Great Britain to reenact her corn laws, and drive again from her ports our breadstuffs and provisions? And now, when, under our successful example, the ports of Europe are most probably about being more widely opened to all our exports, shall we check the advancing spirit of the age, and extinguish the dawning light of commercial freedom? Everywhere nations are being aroused upon this subject; their statesmen are resisting the interested classes, and exposing the injury and injustice of shackles upon trade, and will soon enroll the names of other countries on the great international league of commercial freedom for the benefit of mankind. It was our own country and her public functionaries who proclaimed these great truths before they had received the sanction of other nations. Our great movement was felt in British councils, was quoted as a precedent in the halls of British legislation; there, American free trade documents were recorded among their archives, and our doctrines approved, and example followed, by the repeal of the British corn laws, and the reduction or repeal of other duties upon our exports. Indeed, it has been conceded by some of our own most distinguished protectionists, that the promulgation of free trade doctrines in the American official documents of 1845, certainly accelerated, if, indeed, it did not actually insure, the repeal of the British corn laws. With such results already from our efforts, we have every motive to persevere until the free trade doctrines of Great Britain and America, the two great nations of kindred blood and language, shall open their ports and disenthral the commerce of the world. What may we not hope from our efforts with other nations, if they have succeeded in Great Britain? That country, so long the bulwark of protection, applying it by a sliding scale upon the masses of her people down to the utmost point of human endurance, has at length overcome the errors of ages. One of her own great statesmen, the most able and efficient champion of the protective policy, at length lifts his eyes to the light of truth, and with that moral firmness and intrepidity which is the highest evidence of real greatness, abandons the cherished policy of his life, only because he found it to be injurious to his country, and unites in the support of commercial freedom, with his truly illustrious but untitled countryman, who has earned for himself the highest of all earthly distinctions—that of benefactor of his country and of mankind.

France, Russia, Germany, Austria, Italy, Prussia, Switzerland, Hol-

land, and Belgium, Denmark and Sweden, and even China, have moved, or are vibrating in preparing to move, in favor of the same great principle; and if our own country and Great Britain adhere to their present enlightened policy, the rest of the world must lose their commerce, or adopt, as they will, our example.

Pennsylvania, surpassingly rich in coal and iron, and but a year since so unanimous for protection, has tried low duties. Her coal and iron pour forth their treasures in increasing abundance; her breadstuffs and provisions find a better and more abundant market; her agriculture, commerce, her manufactures and navigation, her mines, farmers, and merchants and seamen, manufacturers and mechanics, and above all, her toiling workmen, with enhanced wages, and every pursuit of industry-blessed with increased prosperity, rise up in favor of the new and more liberal commercial policy; and her people, by a majority unprecedented, largest in the counties where her coal and iron do most abound, recall their former verdict in favor of protection, and Pennsylvania becomes the very Keystone of the arch of commercial freedom, which must span the hemisphere we inhabit, and unite the interests of mankind.

Nations cannot grow rich by destroying or restricting their commerce; and if the restriction is good, the prohibition must be better. Commerce is an exchange of products; specie often adjusting balances, but constituting so inconsiderable a part of the value of products and property, that but a small portion of sales can be for specie, but must be in exchange for other products. The attempt, then, by a high tariff to make large sales, for any length of time, for the specie of other nations, is impracticable, and must diminish the quantity and price of exports. As specie sales, for long periods or to a great extent, are impossible, that nation which, from the surplus products of its own labor, at the best price, purchases at the lowest rate the largest quantity of the products of the labor of the world, progresses in wealth most rapidly. Thus, if one nation, by high duties, should forbid its citizens purchasing any of the products of other nations, except at a greatly advanced price, or should restrict the exchange of the products of its own labor for the products of the labor of other nations, such restricting nation would certainly receive less of the comforts or necessities of life in exchange for the products of its own labor, and in this manner (the wages of labor being connected with the value of its products) depress wages. If there were three nations, the first raising breadstuffs, the second sugar, and the third cotton, and the first restricted the exchange of its breadstuffs for the sugar of the second and the cotton of the third, it would certainly get less sugar and cotton in exchange for its breadstuffs than other nations which encourage free exchanges. Labor, then, untaxed and unrestricted in all its exchanges and markets, will certainly receive in exchange a larger amount of the products of labor, and consequently accumulate wealth more rapidly than when labor is restricted in its products to a single market, abandoning the profits of the exchanges with other nations. It is thus clear that a tax or restriction on commerce is a restriction or tax upon labor. And it will soon become an axiomatic truth that all tariffs are a tax upon labor and wages. One of the most common errors is to compare our imports, exclusive of specie, with our domestic exports, exclusive of

specie; and if there are more such imports than exports in any one year, such balance of trade is set down as so much lost by foreign commerce to the nation. A single fact proves the fallacy of this position. From 1790 to the present period, our imports, exclusive of specie, have exceeded our domestic exports, exclusive of specie, several hundred millions of dollars. Yet our wealth has increased with a rapidity unprecedented. The theory is, therefore, disproved by the facts, and the reasons are obvious, of which the following are among the most prominent: The products of our whale fisheries, extracted by our hardy seamen from the ocean, and most clearly one of the greatest products of American industry, when imported here, are included in the list of our foreign imports, and go to swell, several millions of dollars every year, this alleged unfavorable balance. The earnings of freight in foreign commerce, by our crews and vessels, are not brought into the account, or often against us, when invested in foreign imports. The profits of exchanging our imports of, or sales of, foreign products, do not appear in the balance; or if so, to a very limited extent, or often against us. Thus an American merchant ships from Boston a cargo of ice during the winter, valued at that time, as an export, at a very small sum. He sends it to Calcutta, and sells it at an advance, perhaps, of a thousand per cent. The proceeds he may invest there in the purchase of goods, which he can bring to Liverpool and possibly sell at a profit of 20 or 30 per cent., and the aggregate profits realized at Calcutta and Liverpool he takes home in specie or imports, or in a bill of exchange, which he probably sells here at a premium for remittance. Yet these profits may even appear as an unfavorable balance under the head of imports. Upon the same fallacious theory, if instead of purchasing millions of foreign fabrics from the profits of foreign commerce, such valuable foreign articles were presented gratuitously to the American merchant, and brought by him into the country, they would swell this alleged unfavorable balance of trade.

To sum up the result, as proved by the tables of the Treasury, it appears that if the augmentation was in the same ratio as during the last fiscal year, since the repeal of the tariff of 1842, our domestic exports in 1849 would exceed those of any other nation, and our imports in 1851, our specie in 1850, our tonnage in 1851; and if our revenue augmented in the same ratio in succeeding years, as in the year ending on the 1st December, 1847, compared with the preceding year, our revenue from duties in 1854 would exceed that of any other nation from the same source. It is not contended, great as the future augmentation may be as to imports and exports, tonnage, specie, and revenue, that the advance will be as rapid as it was this year, when with the shackles stricken from commerce, we bounded forward at such a wonderful rate of progress. But, that the increase under low duties in a series of years will be regular, rapid, and progressive, is not doubted. Before the repeal of the British corn laws, the argument here for high duties was as a measure of retaliation, by closing our markets against British fabrics, to force her to open her ports to our breadstuffs and provisions. Well, she has thus opened her ports freely, and invites the exchange; and yet it is still contended that we ought to keep out her fabrics by high duties, and of course induce her to reëstablish her corn laws.

This is a new commercial era, and there are many causes combining at this time to augment trade among nations: the reduction or repeal of duties, the construction of railroads and canals to bring the products and fabrics of all nations from the interior to the seaboard, with ocean steamers, in addition to sailing vessels, to facilitate and hasten the exchange; and, with China, containing nearly one-third of the population of the globe, brought at least within the range of liberal exchanges at low duties. Our canals and railroads, bringing our own products and fabrics from the interior to the seaboard, or lakes and rivers of the West, the points of distribution for domestic consumption, as well as for shipment in exchange for the fabrics of other nations, are of great and increasing importance. Without these roads and canals, there are very many points where coal and lime and iron, and other materials, could not be brought together for profitable use in the same establishment. There are many farms and manufactories whose products and fabrics could never have found a market, and the coal and iron of Pennsylvania and of other States must have remained almost a useless treasure. This, in itself, is a great change in favor of our domestic industry, and is a far better protection to all the products and fabrics of American labor than any restriction which may be imposed by high tariffs; and, in truth, dispenses even with the pretext for any such policy which, when the internal communication has brought our own products or fabrics upon the seaboard, would arrest their exchange there for the productions of the world. The doctrine that we cannot encounter foreign cargoes in fair and open competition is as erroneous and injurious to the national character as were the fears of some in 1812, that our gallant Navy must be retained within our ports and harbors under the protection of their forts and ordnance, and dare not venture upon the ocean to meet on equal terms, gun for gun and man for man, the navies of the world. If our country is inferior, and cannot meet at home and abroad upon equal terms the products and fabrics of other nations, it is time that we should prepare to do so.

Protection may exclude rival fabrics, and shrink from the encounter, but we can only assume the position of an equal, trying our strength under free trade or low duties. This we have done, and succeeded, and have thereby placed our own industry upon that solid basis which fears no competition.

We knew not our own strength until it had been tried by low duties, and proved that protection is unnecessary. We are not inferior to other nations in the arts or sciences, in war or in peace, upon the ocean or the land, in agriculture, commerce, manufactures, or navigation. We have the raw material in greater abundance and at a lower price, cheaper subsistence, more mineral wealth, more fertile lands, yielding from a better soil and warmer sun more to the acre, and greater variety of products, with exemption from costly government and oppressive internal taxations—at least equal skill, enterprise, industry, energy, perseverance, and inventive genius. Our working freemen more vigorous and intelligent, and performing in a day more effective labor, with better and freer institutions, and with public and individual prosperity and capital augmenting in a greater ratio than any other nation. We require no protection, because our industry and prosperity repose upon the immovable

basis of superior advantages, and advancing as we are more rapidly than any other nation in all the elements of wealth and power, our exports, imports, tonnage, and specie, as has been already proved, will soon exceed those of any other country, and the prices be regulated at the creditor city of New York. Restrictions upon the commerce of the Union are especially restrictions upon her commerce, and have impeded her advance towards her destiny, predicted in my last report, as the centre and emporium of the commerce of the world. For that high position she possesses more natural advantages and greater elements of augmenting wealth and business than any other city. Let us remove the obstructions which high tariffs have erected around her magnificent harbor; let her have free scope to develop her transcendent natural advantages, and she must become the depôt of universal commerce, where international balance-sheets will be adjusted, and assorted products and fabrics of all nations interchanged; the great regulator of prices current, and the barometer of the exchanges of the world. The time is approaching when a bill upon New York will bring a higher premium than a bill upon any other city, and when the tribute of millions of dollars paid by us to other nations upon exchange shall be paid by them to us, and flow into our great commercial emporium. Whilst New York must contain a large population, as well as New Orleans, the principal depôt of the mighty West, and many other cities, they will all be small indeed compared with the masses of the people of the Union, who will go on augmenting in a corresponding ratio, still leaving an immense majority of the nation engaged in agricultural pursuits, and supplying with their products not only our own market, but those of other nations in an ever-increasing ratio by reciprocal exchanges under free trade or low duty. Although it must gratify all our people that an American city should become the centre of universal commerce, the advantages will not be limited to that place, but all the people and cities and States of the Union will feel the favorable effect of this great revolution. Every branch of our industry will be enlarged and invigorated; and foreign cities, having ceased to control our commerce or currency, will no longer sink at their pleasure and with their revulsions, as heretofore, and as they now do, the price of our products. Other Atlantic cities may not be as great as New York, yet they will all be greater when the emporium of universal commerce shall be here than they would have been with any foreign city occupying that commanding position. This destiny we can never accomplish if commerce is restricted here, and our industry, instead of seeking for its products and fabrics the markets of more than a thousand millions of people, retires within our home market, confined to twenty-one millions of people, and surrenders without an effort the markets and commerce of the world. A liberal commercial policy is essential to the fulfillment of this great destiny of New York and of the Union, but above and beyond all, the Union itself, the free trade Union, its perpetuity and onward progress in area, wealth, and population, are necessary to the accomplishment of these grand results. Upon this point sectional fanatics, few in number, at home, and despots abroad concurring with them, may hope or menace, but the American Union is a moral and physical, a political and com-

mercial necessity, and never can or will be dissolved. As well might we attempt to decompose the great element of nature which holds together the planets, suns, and systems of the universe, as hope to sever the links of mighty lakes and rivers, of ever-extending telegraphs, railroads and canals, of free trade, of intercourse, of interest, of love and affection, of the glories of the past, the present, and the future, which must forever bind together the American Union. Indeed when we look upon the American Revolution, the framing of our Constitution, the addition of Louisiana, Florida, Texas, and Oregon, our ever-extending area, products, and population, our triumphs in war and peace, we must be blind to the past, and close our eyes upon the fulfilling realities of the future, if we cannot perceive and gratefully acknowledge that a higher than any earthly power still guards and directs our destiny, impels us onward, and has selected our great and happy country as a model and ultimate centre of attraction for all the nations of the world.

R. J. WALKER, *Secretary of the Treasury.*

HON. ROBERT C. WINTHROP,

Speaker of the House of Representatives.

A.

Statement of Duties, Revenues, and Public Expenditures, during the fiscal year ending June 30, 1847, agreeably to warrants issued, exclusive of trust funds.

The receipts into the Treasury during the fiscal year ending June 30, 1847, were as follows:

From customs, viz:

During the quarter ending September 30, 1846.....	\$6,153,826 58
During the quarter ending December 31, 1846.....	3,641,192 22
During the quarter ending March 31, 1847, ...	6,319,041 48
During the quarter ending June 30, 1847, ...	7,633,804 38
	\$23,747,864 66
From sales of public lands.....	2,498,355 20
From miscellaneous and incidental sources.....	100,570 51

Total receipts, exclusive of loans and Treasury notes..	26,346,790 37
Avails of Treasury notes issued under act of July 22, 1846, after deducting \$1,931,000, which were funded under act of January 28, 1847.....	5,506,800 00
Avails of Treasury notes issued under act of January 28, 1847, after deducting \$1,221,850, which were funded under the said act.....	11,149,300 00
Avails of loan under act of July 22, 1846, ...	4,888,149 46

Avails of loan under act of January 28, 1847, after deducting \$40,350 which were funded.....	\$4,134,950 00	
		<u>\$25,679,199 45</u>
		52,025,989 82
Balance in the Treasury July 1, 1846.....		<u>9,126,439 08</u>
Total means		<u>\$61,152,428 90</u>

The expenditures for the fiscal year ending June 30, 1847, exclusive of trust funds, were, viz:

CIVIL LIST.

Legislature	\$974,324 14	
Executive	875,718 80	
Judiciary.....	571,377 88	
Governments in the Territories of the United States	36,987 98	
Surveyors and their clerks.....	56,380 75	
Officers of the mint and branches.....	43,725 00	
Commissioner of Public Buildings.....	1,994 44	
Secretary to sign patents for public lands,	1,500 00	
Total civil list.....		<u>\$2,562,008 99</u>

FOREIGN INTERCOURSE.

Salaries of Ministers.....	62,944 26	
Salaries of Secretaries of Legation.....	14,046 80	
Salaries of Chargés d'Affaires.....	58,713 29	
Salary of Minister Resident to Turkey..	8,500 00	
Salary of dragoman to Turkey, and con- tingencies.....	2,000 00	
Contingent expenses of all the missions abroad	35,365 95	
Outfits of Ministers and Chargés d'Af- faires	56,750 00	
Commissioner and Secretary to reside in China.....	11,250 00	
Outstanding claims of missions to China	6,079 47	
Certain diplomatic services, (B. E. Green)	3,000 00	
Renewal of diplomatic intercourse with Mexico	4,500 00	
Commissioner to Sandwich Islands.....	6,417 12	
Contingent expenses of foreign intercourse	17,809 80	
Salary of consul at London.....	2,000 00	
Clerk hire, office rent, &c., to consul at London	2,800 00	
Relief and protection of American seamen	87,370 99	
Intercourse with Barbary Powers.....	6,300 00	
Interpreters, guards, and other expenses of consulates in the Turkish dominions	2,329 00	

Salary of consuls at Syria and Palestine.	\$1,997 27	
Payments to French seamen killed or wounded at Toulon.	500 00	
Payments under 9th article of treaty with Spain.	440 00	
Total foreign intercourse.		\$301,113 95

MISCELLANEOUS.

Surveys of public lands.	145,013 45	
Support and maintenance of light-houses	501,018 49	
Building light-houses.	7,099 37	
Marine hospital establishment.	123,257 42	
Building marine hospitals.	7,058 72	
Building custom-houses.	64,062 36	
Public buildings in Washington, D. C. .	38,067 57	
Statues for east front of the Capitol . . .	7,500 00	
Support and maintenance of the penitentiary of District of Columbia.	12,719 02	
Furniture for the President's House.	1,162 96	
Relief of the several corporate cities of the District of Columbia.	117,471 62	
Auxiliary watch for the city of Washington	6,776 61	
Support of insane paupers in the District of Columbia.	5,770 45	
Patent fund.	44,280 91	
Distribution of the sales of public lands.	11,181 36	
Payments to Maine and Massachusetts for expenses incurred in protecting the heretofore disputed territory on the northeastern frontier of the United States.	19,805 32	
Survey of the coast of the United States.	111,000 00	
Mint establishment.	89,972 97	
Three per cent. to the State of Illinois . .	17,200 95	
Three per cent. to the State of Ohio.	65,749 09	
Five per cent. to the State of Florida.	975 80	
Five per cent. to the State of Michigan. . .	1,262 48	
Five per cent. to the State of Arkansas .	870 62	
Debentures and other charges.	430,668 00	
Additional compensation to officers of the customs.	10,697 68	
Payment of horses, &c., lost.	18,424 71	
Repayments for lands erroneously sold. . .	23,335 12	
Refunding purchase money for lands sold in the Greensburg land district, Louisiana.	6,876 54	
Expenses incident to loans and Treasury notes.	26,184 34	
Results and account of the Exploring Expedition.	25,252 40	

Preparing indices to the manuscript papers of Washington, &c.	\$2,000 00
Payment of books ordered by Congress.	107,871 27
Supplying any deficiency in the regular revenues from postages	225,000 00
Postages charged to the Executive Departments or bureaus thereof, and both Houses of Congress, &c.	311,298 99
Additional compensation to the judges of Missouri, &c.	4,000 00
Proposed edition of the laws and treaties of the United States.	10,500 00
Relief of sundry individuals.	120,070 14
Expenses of the Smithsonian Institution, per act August 10, 1846.	257,584 07
Payment of certain certificates	4,250 28
Documentary History of the United States	25,245 00
Refunding duties under protest. Act March 3, 1839.	560,483 37
Discriminating tonnage duties. Act August 3, 1846.	2,801 29
Excess of duties paid upon wines of Portugal. Act of August 10, 1846 ..	2,604 38
Refunding duties on coffee from the Netherlands. Act August 3, 1846.	41,323 79
Refunding duties under act May 8, 1846.	48,137 44
Refunding duties exacted on imported foreign merchandise. Act August 8, 1846.	32,204 47
Refunding duties collected under act August 30, 1842.	3,266 92
Refunding duties under the tariff act of 1842.	1,318 20
Expenses of mineral land service	7,500,00
Boundary line between the United States and the British Provinces, &c.	26,000 00
Salaries of assistant treasurers and clerks, under act of August 6, 1846.	11,102 61
Contingencies under said act.	5,000 00
Compensation of special agents to examine accounts and money in the hands of the several depositaries.	1,900 00
Miscellaneous items	5,565 49
Plans and drawings made by the officers of topographical service, under resolution of Senate	4,988 00
	\$3,762,732 04

UNDER THE DIRECTION OF THE WAR DEPARTMENT, VIZ:

Army proper 17,880,842 91

Military Academy	\$124,339	21
Fortifications and other works of defence.	932,962	08
Armories, arsenals, and munitions of war	1,617,216	28
Harbors, roads, rivers, &c.	36,117	67
Surveys	38,121	41
Pensions	1,726,785	71
Indian department	1,228,280	40
Claims of the State of Virginia	23,160	08
Arming and equipping the militia.	162,597	55
Payments to volunteers and militia of States and Territories	1,368,709	40
Mexican hostilities	16,001,226	42
Relief of individuals, and miscellaneous.	141,247	50
Total under War Department.	<u> </u>	\$41,281,606 62

UNDER THE DIRECTION OF THE NAVY DEPARTMENT, VIZ:

Pay and subsistence, including medicine, &c.	2,516,573	97
Increase, repairs, ordnance, and equipment	1,298 503	33
Contingent expenses	467,995	00
Navy-yards	691,844	18
Navy hospitals and asylums	28,477	14
Magazines	1,447	33
Pensions	115,008	69
Mexican hostilities	2,364,291	61
Relief of individuals, and miscellaneous.	169,607	83
Marine corps	277,884	60
Total under Navy Department.	<u> </u>	7,931,633 68

PUBLIC DEBT, VIZ:

Paying the old public debt	8,081	69
Interest on the public debt	1,059,039	82
Interest on Mexican indemnity	7,147	20
Redemption of loan of 1841	3,000	00
Redemption of Treasury notes, deducting \$3,193,200, which were funded under the act of January 28, 1847...	2,361,397	07
Interest on Treasury notes	53,027	70
Redemption of Treasury notes purloined, including interest	30,388	89
Total public debt	<u> </u>	3,522,082 37

Total expenditures

\$59,451,177 65

Balance in the Treasury July 1, 1847

\$1,701,251 25

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*DANIEL GRAHAM, *Register.*

B.

Statement of Duties, Revenues, and Public Expenditures for the first quarter of the fiscal year, from 1st July to 30th September, 1847, agreeably to warrants issued, exclusive of trust funds.

RECEIPTS.

From customs.....	\$11,106,257 41
From sales of public lands.....	896,883 47
From miscellaneous and incidental sources.....	58,533 47
From avails of Treasury notes issued under act of 22d July, 1846.....	\$250,000
From avails of Treasury notes issued under act of 28th January, 1847.....	4,225,800
From avails of loan of 22d July, 1846.....	111,000
From avails of loan of 28th January, 1847..	2,328,278
	6,915,078 00
	<u>\$18,976,752 35</u>

EXPENDITURES.

Civil list, miscellaneous, and foreign intercourse.....	\$1,116,680 44
Army proper, &c.	8,717,583 60
Fortifications, ordnance, arming militia, &c.	577,980 67
Indian department.....	691,795 05
Pensions.....	583,332 36
Naval establishment.....	2,384,805 45
Redemption of Treasury notes, and interest.....	2,385,329 63
Redemption of 3 per cent. stock.....	257 04
Reimbursement of registered debt.....	234 17
Interest on the public debt.....	11196 28
	\$16,469,194 69

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

C.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

By a calculation, predicated on the aggregate amount of payments from customs during the third quarters of the last forty-eight years, compared with the aggregate amount of payments during the same years, the payments during the quarter ending on the 30th September, 1847, would, should the proportion be the same for the remaining three quarters, make the net revenue for the fiscal year ending on the 30th June, 1848, \$40,388,045.

DANIEL GRAHAM, *Register.*

D.

Statement of all Treasury Notes paid under the provisions of the act of Congress approved 10th August, 1846, which had been stolen and put into circulation, and not cancelled.

Date.	To whom paid.	Amount.
1846.		
Sept'ber 15	Martin, Pleasants & Co.	\$1,139 23
23	N. Wright	564 05
23	Bank of Baltimore	514 96
25	J. G. Gregory & Co.	1,080 38
26	James McMaster	545 05
28	Union Bank, Providence, R. I.	1,544 63
October 7	Amzi Hathaway	514 96
9	Bank of Pennsylvania	514 88
22	Philadelphia Saving Fund Society	1,133 21
22	Phoenix Mutual Insurance Co., Philad'a ..	210 28
22	Delaware Insurance Company, Philad'a ..	514 88
Nov'ber 7	Bank of Delaware County	108 28
10	Andrew C. Craig	53 75
10	State Bank, Newark	2,580 61
10	Louisville Savings Institution	108 00
18	August Belmont	595 21
18	James M. Franciscus	540 50
18	Eneas Smith	108 40
19	R. H. & G. M. Bailey	541 40
24	Bank of America	227 12
27	E. W. Clark & Brothers	108 10
28	Swain, Abel & Simmons	542 00
28	John D. Williams	1,544 63
28	Moses Wood	542 00
30	John B. Dana	1,569 80
Dec'ber 3	Prime, Ward & King	3,186 65
10	Bank of Virginia	536 00
15	St. John, Power & Co.	540 05
16	Bank of New York	1,129 06
1847.		
January 7	Richard Valentine	539 80
15	Bank of New Brunswick, N. J.	162 03
16	Hutchings & Company	514 88
29	John Bevans	536 00
Feb'ary 13	Minot Tirrell	569 60
16	John E. Day	1,609 90
18	Edwin G. Booth	540 50
19	American Insurance Co., New York	536 00
19	Levering & Clifton	540 44
March 26	Peter Outcutt	542 00

D—Continued.

Date.	To whom paid.	Amount.
1847.		
March 30	Johnston & Lee.....	\$540 05
April 15	Bank of the Northern Liberties, Philada. .	108 26
17	Franklin Bank, Cincinnati.....	540 05
21	Paddock & Van Vleck.....	163 62
22	Charles F. Fisher.....	107 69
October 6	Bank of State of Missouri.....	2,194 60
7	Horace Bean & Co.	162 15
7	James Bedford.....	216 11
7	Charles Whittemore.....	51 49
21	George Treadwell.....	53 82
		\$33,067 06

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*DANIEL GRAHAM, *Register.*

E.

*Statement of the amount of the Public Debt paid from the 1st December, 1846,
to the 1st December, 1847.*

	Amount.
Old funded and unfunded debt	\$11,720 19
Debts of the corporate cities of District of Columbia .	60,000 00
Reimbursement of Treasury notes under acts prior to act of 22d July, 1846	143,441 66
Reimbursement of Treasury notes under act of 22d July, 1846	6,011,300 00
Reimbursement of Treasury notes per act of 28th January, 1847	2,817,050 00
Redemption of the loan of 1841	3,000 00
	\$9,046,511 85

*Statement of the amount of Interest on the Public Debt paid from 1st December,
1846, to 1st December, 1847.*

	Amount.
Interest upon the public debt	\$1,072,682 59
Interest upon Treasury notes	305,921 52
Interest on debts of the several corporations in the District of Columbia	55,246 18
	\$1,433,850 29

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

F.

Statement of the Public Debt.

Amount of debt due 1st December, 1847.....	\$45,659,659 40
Amount of debt due 4th March, 1845, per statement FF*	17,788,799 62
Balance, being addition to the debt incurred since 4th March, 1845	\$27,870,859 78

	Amount.	Total.
The present debt consists of the following items, viz:		
The principal and interest of the old funded and unfunded debt	\$122,288 53	
Treasury notes issued during the war of 1812	4,317 44	
Certificates of Mississippi stock	4,320 09	
Debt of the corporate cities of the District of Columbia	1,080,000 00	
Loan of 1842, at 6 per cent.	8,343,886 03	
Loan of 1843, at 5 per cent.	6,604,231 35	
Outstanding Treasury notes of 1837 to 1843.....	\$239,789 31	
Amount of these notes funded under the act of January 28, 1847...	77,178 00	
	316,967 31	*\$16,476,010 75
Loan of 1846, at 6 per cent.	4,999,149 45	
Loan of 1847, at 6 per cent., (after deducting the notes funded which were issued prior to 1845).....	9,173,772 00	
Five per cent. stock issued in payment of the fourth and fifth instalments of the Mexican indemnity..	301,952 20	
Military bounty land stock, at 6 per cent., per act of Feb. 11, 1847....	84,525 00	
Outstanding Treasury notes per act of 22d July, 1846.....	984,750 00	
Outstanding Treasury notes per act of 28th January, 1847.....	13,639,500 00	
		29,183,648 65
		\$45,659,659 40

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*DANIEL GRAHAM, *Register.*

*This sum of \$17,788,799 62 was reduced by payments made since the 4th of March, 1845, to \$16,476,010 75.

G.

Amount available on the 1st October, 1847, of the Loans of 1846 and 1847.

Of the loan of 1846—loan of.....	\$10,000,000	00	
Stock issued in 1846.....	\$4,999,149	45	
Stock issued in 1847.....	2,096,100	00	
Treasury notes outstanding	1,255,850	00	
		8,351,099	45
			\$1,648,900 55
Of the loan of 1847—loan of.....	\$23,000,000	00	
Stock issued	\$4,339,856	00	
Notes outstanding.....	14,023,750	00	
		18,363,606	00
			4,636,394 00
			\$6,285,294 55

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

H.

Amount available on the 1st December, 1847, of the Loans of 1846 and 1847.

Of the loan of 1846—loan of.....	\$10,000,000	00	
Stock issued in 1846.....	\$4,999,149	45	
Stock issued in 1847.....	3,113,150	00	
Notes outstanding	984,750	00	
		9,097,049	45
			\$902,950 55
Of the loan of 1847—loan of.....	\$23,000,000	00	
Stock issued	\$6,060,622	00	
Notes outstanding.....	13,639,500	00	
		19,700,122	00
			3,299,878 00
			\$4,202,828 55

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

I.

Statement of Treasury Notes, under act of July 22, 1846, issued in exchange for specie; deposited in 1847. Interest 5 2-5 per cent.

Certificate.	Date.	By whom.	Where deposited.	Amount.
68	January 5	Richard Smith, cashier	Treasury of the U. States.	\$1,000
69	" 8	Corcoran & Riggs	do.	2,000
70	" 8	do.	do.	2,000
71	" 14	do.	do.	6,000
73	" 16	do.	do.	4,000
74	" 18	do.	do.	4,000
76	" 19	do.	do.	6,700
77	" 19	do.	do.	2,400
78	" 20	do.	do.	5,000
79	" 20	C. K. Gardner	do.	2,900
80	" 22	Corcoran & Riggs	do.	11,000
81	" 26	Joseph P. Moore	do.	40,000
82	" 27	Richard Smith, cashier	do.	6,000
83	" 29	Corcoran & Riggs	do.	5,000
84	" 30	do.	do.	20,000
85	February 2	do.	do.	13,000
86	" 3	John Thompson	New York	16,000
87	" 6	Corcoran & Riggs	Treasury United States	10,000
88	" 11	do.	do.	18,000
90	" 8	J. R. Hagner	do.	1,000
91	" 13	John D. McCrate	do.	4,000
92	" 15	John F. Lee	do.	5,750
93	" 12	James Lee	New York	50,000

96	Washington Hunt	18	do.	50,000
96	J. C. Douglass, cashier	13	do.	10,000
97	Washington Hunt	23	do.	50,000
100	Beebe, Ludlow & Co.	18	do.	100,000
101	John Thompson	24	do.	8,000
102	Beebe, Ludlow & Co.	18	do.	50,000
103	John J. Palmer	18	do.	50,000
105	Washington Hunt	25	do.	50,000
106	John Thompson	24	do.	12,000
107	Washington Hunt	1	do.	50,000
108	Beebe, Ludlow & Co.	18	do.	50,000
109	W. W. Woodworth	31	do.	250,000
				965,750

K.

Statement of Treasury Notes, at six per cent., issued in exchange for money deposited to the credit of the Treasurer of the United States, under the act of January 28, 1847.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
1	Feb'yary 18	John F. Colin.....	Treasury United States.....	\$2,000
2	"	John W. Davis.....	do.	4,000
3	"	Cullen Sawtelle.....	do.	700
4	"	Jas. H..Relfe.....	do.	1,000
5	"	M. Morgan.....	New York.....	160,000
6	"	Jacob S. Yost.....	Treasury United States.....	1,400
7	"	John H. Crozier.....	do.	2,500
8	"	M. Morgan.....	New York.....	500,000
9	"	do.	do.	50,000
10	"	Asbury Dickins.....	Treasury United States.....	10,000
11	"	M. Morgan.....	New York.....	150,000
12	"	do.	do.	25,000
13	"	do.	do.	25,000
14	March 1	Hezekiah Williams.....	Treasury United States.....	2,000
15	"	John D. McCrate.....	do.	2,000
16	"	C. & R. for Chas. Goodyear.....	do.	2,500
17	"	C. & R. for A. C. Niven.....	do.	2,500
18	Feb'yary 16	M. Morgan.....	New York.....	50,000
19	"	do.	do.	40,000
20	March 4	J. D. McCrate.....	Treasury United States.....	400
21	"	James Thompson.....	do.	500
22	"	C. & R. for two M. C.....	do.	4,500
23	"	Jas. J. McKay.....	do.	500

24	"	C. & R. for 2 M. C.	do.	5,000
26	"	Reuben Chapman	do.	1,000
26	"	C. & R. for 2 M. C.	do.	5,000
27	"	Asbury Dickens	do.	2,700
28	"	C. & R. for 2 M. C.	do.	4,500
29	"	do.	do.	2,000
30	"	1 M. C.	do.	10,000
31,32	"	4 M. C.	do.	2,500
33	"	1 M. C.	do.	15,500
34	"	M. Morgan.	do.	15,000
35	"	do.	do.	5,000
36	"	2 M. C.	do.	35,000
37	"	do.	do.	2,500
38	"	M. Morgan.	do.	10,000
39	"	do.	do.	5,000
40	"	2 M. C.	do.	2,500
41	"	R. H. Gillet for 1 M. C.	do.	6,500
42	"	C. & R. for M. Morgan.	do.	2,000
43	"	J. W. Miller.	New York	5,000
44	"	C. & R. for 2 M. C.	Treasury United States	2,500
45	"	do.	do.	10,000
46	"	do.	do.	2,500
47	"	J. E. Millard	do.	1,000
48	"	A. R. Corbin	do.	1,500
49	"	C. & R. for 1 M. C.	do.	2,500
50	"	do.	do.	20,000
51	"	M. Morgan.	New York	1,200
52	"	Isaac C. Sheldon	Treasury United States	1,300
53	"	do.	do.	10,000
54	"	C. & R. for M. Morgan.	do.	2,500
	"	C. & R. for 1 M. C.	do.	

K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
55	March 30	M. Morgan.....	New York.....	\$100,000
56	" 31	do.	do.	100,000
57	April 1	do.	do.	50,000
58	" 3	C. & R. for Mr. Morgan.....	Treasury United States.....	7,500
59	" 10	do.	do.	10,000
60	" 13	Jas. Penoyer.....	do.	16,000
61	" 14	T. & G. Parker.....	do.	20,000
62	" 13	R. Smith, cashier.....	do.	66,250
63	"	Anthony Best.....	do.	300
64	" 14	Cave Johnson.....	do.	2,500
65	"	Barbara Reily.....	do.	1,000
66	"	W. B. Jackson.....	do.	5,000
67	"	C. & R. for Morgan.....	do.	10,000
68	" 9	M. Morgan.....	New York.....	100,000
69	" 15	Corcoran & Riggs.....	Philadelphia.....	20,000
70	"	do.	Treasury United States.....	5,000
71	" 14	G. M. Hutton.....	Baltimore.....	10,000
72	"	John White.....	Treasury United States.....	5,000
73	"	John Richardson, Pt.....	Philadelphia.....	200,000
74	" 15	Arthur E. White.....	New York.....	5,000
75	" 16	Corcoran & Riggs.....	Treasury United States.....	5,000
76	"	do.	New York.....	200,000
77	" 15	M. Morgan.....	do.	75,000
78	"	Isaac Osborne.....	do.	3,000
79	"	John Albree.....	Boston.....	20,000

80	"	16	Israel Cohen	New York.....	25,000
81	"	17	Corcoran & Riggs.	Treasury United States.....	10,000
82	"	"	do.	Baltimore.....	10,000
83	"	16	J. Ward & Co. for C. & R.	New York.....	200,000
84	"	19	Corcoran & Riggs.	Treasury United States.....	10,000
85	"	"	John Thompson.....	New York.....	15,000
86	"	16	John A. Dix.....	do.	2,500
87	"	"	M. Morgan.....	do.	55,000
88	"	17	L. J. White.....	do.	10,000
89	"	15	Paul & Brown.....	Charleston	12,000
90	"	19	Richard Smith, cashier.....	New York.....	50,000
91	"	20	Corcoran & Riggs.....	Treasury United States.....	15,000
92	"	"	W. H. English.....	do.	500
93	"	17	L. Bonnefoux, president.....	New York.....	10,000
94	"	21	Corcoran & Riggs.....	Treasury United States.....	30,000
95	"	21	Thomas D. Harris.....	do.	500
96	"	20	B. L. Jackson & Brother.....	do.	5,000
97	"	"	Samuel M. Leiper.....	Philadelphia.....	5,000
98	"	16	Isaac Southgate.....	Boston	2,000
99	"	20	John Thompson.....	New York.....	15,000
100	"	"	Corcoran & Riggs.....	Boston	30,000
101	"	21	do.	Treasury United States.....	100,000
102	"	15	Henry White.....	New York.....	10,400
103	"	21	Corcoran & Riggs.....	Boston	40,000
104	"	22	do.	Baltimore.....	100,000
105	"	19	do.	New York.....	50,000
106	"	20	do.	do.	49,300
107	"	23	Elisha Riggs.....	do.	50,000
108	"	22	Corcoran & Riggs.....	Boston	30,000
109	"	23	do.	New York.....	100,000

K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
110	April 26	Robert S. Wood.....	Treasury United States.....	\$1,800
111	" 24	Corcoran & Riggs.....	Boston.....	30,000
112	" 22	do.....	New York.....	50,000
113	"	Roger S. Moore.....	Boston.....	25,000
114	" 23	Corcoran & Riggs.....	New York.....	100,000
115	" 29	J. E. Millard, by C. & R.....	Treasury United States.....	2,500
116	May 1	Corcoran & Riggs.....	Boston.....	50,000
117	April 24	do.....	do.....	175,000
118	" 26	H. H. Reed.....	New York.....	10,000
119	" 29	W. L. Owen.....	do.....	10,000
120	May 3	John Thompson.....	do.....	15,000
121	April 22	Thomas Benton.....	Boston.....	5,000
122	" 23	Corcoran & Riggs.....	New York.....	100,000
123	"	do.....	do.....	50,000
124	"	do.....	do.....	50,000
125	May 3	do.....	Boston.....	45,000
126	April 23	do.....	Philadelphia.....	50,000
127	"	do.....	do.....	10,000
128	May 1	do.....	do.....	25,000
129	" 4	do.....	New York.....	250,000
130	" 1	do.....	Philadelphia.....	25,000
131	" 4	do.....	do.....	25,000
132	" 5	do.....	Treasury United States.....	80,000
133	April 20	B. L. Jackson & Brother.....	do.....	5,000
134	" 22	do.....	do.....	5,000

136	"	29	Lot Newell.....	New York.....	1,000
136	May	6	John Thompson.....	do.....	15,000
137	"		Corcoran & Riggs.....	Philadelphia.....	20,600
138	"	7	do.....	Treasury United States.....	4,000
139	"	8	Elisha Riggs.....	Boston.....	100,000
140	"	10	Andrew I. Chester.....	New York.....	10,000
141	"		Hiram S. Goff.....	do.....	10,000
142	"	8	Corcoran & Riggs.....	Treasury United States.....	20,000
143	"	11	John Thompson.....	New York.....	15,000
144	"	10	Elisha Riggs.....	do.....	50,000
145	"	11	Corcoran & Riggs.....	do.....	80,000
146	"	7	do.....	do.....	200,000
147	"	11	do.....	Baltimore.....	15,000
148	"	12	do.....	Boston.....	100,000
149	"		do.....	Philadelphia.....	15,000
150	"	7	do.....	do.....	10,000
151	"	12	do.....	do.....	20,000
152	"		do.....	do.....	20,000
153	"	5	do.....	do.....	32,000
154	"	8	do.....	Baltimore.....	10,000
155	"	13	do.....	Philadelphia.....	25,000
156	"		do.....	do.....	26,000
157	"	14	do.....	Treasury United States.....	20,000
158	"	15	John White.....	do.....	5,000
159	"		Corcoran & Riggs.....	do.....	15,000
160	"	5	do.....	New York.....	70,000
161	"	15	C. & R. for Morgan.....	Treasury United States.....	14,000
162	April 26		Isaiah Silver.....	New York.....	6,000
163	May	5	Corcoran & Riggs.....	New Orleans.....	100,000
164	"	15	do.....	New York.....	50,000

K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
165	May	Corcoran & Riggs.....	New York.....	\$50,000
166	" 17	do.	do.	50,000
167	" 15	do.	do.	200,000
168	" 5	do.	New Orleans.....	150,000
169	" 15	A. R. Corbin.....	New York.....	17,000
170	"	Corcoran & Riggs.....	do.	50,000
171	"	M. Morgan.....	do.	200,000
172	" 5	do.	New Orleans.....	250,000
173	" 19	John Thompson.....	New York.....	15,000
174	" 17	M. Morgan.....	do.	50,000
175	" 21	Corcoran & Riggs for "Morgan" ..	Treasury United States.....	15,000
176	" 19	Corcoran & Riggs.....	Baltimore.....	20,000
177	"	do.	Charleston.....	4,000
178	" 22	do.	Philadelphia.....	120,000
179	"	do.	do.	50,000
180	"	do.	do.	50,000
181	"	do.	do.	50,000
182	" 25	C. & R. for J. S. Phelps.....	Treasury United States.....	2,000
183	" 24	M. Morgan.....	New York.....	100,000
184	"	do.	do.	200,000
185	" 28	C. & R. for "Morgan" ..	Treasury United States.....	10,000
186	"	Corcoran & Riggs.....	Philadelphia.....	16,400
187	" 18	do.	Charleston, S. C.	2,404 06
187	" 19	do.	do.	1,294 94
187	" 22	do.	do.	349 09

					1,751 91
187	"	29	do.	Treasury United States	20,000
188	April 24		R. S. Burrows	New York	17,500
189	June 1		Corcoran & Riggs	Treasury United States	45,700
190	"	4	do.	do.	700
191	"	2	do.	Charleston	15,800
192	"	5	do.	Treasury United States	10,000
193	"	8	do.	do.	4,000
194	"		John B. Blake	do.	3,000
195	April 26		H. W. Heaton	Boston	25,000
196	June 8		Corcoran & Riggs	Philadelphia	25,000
197	"	9	do.	do.	30,000
198	"	10	do.	Treasury United States	5,000
199	"	1	do.	St. Louis	6,000
200	"	11	do.	Treasury United States	25,000
201	"		John Thompson	New York	20,000
202	"	14	do.	do.	15,000
203	"		Corcoran & Riggs	Philadelphia	1,500
204	"	15	do.	Treasury United States	6,000
205	"		John White	do.	500,000
206	"	16	Corcoran & Riggs	New York	50,000
207	"		Elisha Riggs	do.	7,500
208	"	17	Corcoran & Riggs	Treasury United States	20,000
209	"	18	do.	do.	3,000
210	April 26		Charles Dewey	New York	50,000
211	June 18		Corcoran & Riggs	Philadelphia	18,000
212	"	19	do.	Treasury United States	100,000
213	"		Elisha Riggs	New York	200,000
214	"		Corcoran & Riggs	do.	15,000
215	"	21	John Thompson	do.	24,000
216	"	23	Corcoran & Riggs	Treasury United States	

K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
217	June 24	Corcoran & Riggs.....	Treasury United States	\$57,500
218	" 17	Elisha Riggs	New York.....	50,000
219	" 18	Corcoran & Riggs.....	Philadelphia.....	50,000
220	"	do.	do.	50,000
221	"	do.	do.	50,000
222	"	do.	do.	35,000
223	" 26	do.	Treasury United States	6,500
224	" 17	do.	do.	500,000
225	" 19	do.	New York.....	250,000
226	" 17	do.	do.	400,000
227	"	do.	do.	100,000
228	" 28	Charles Knapp	Philadelphia.....	1,000
229	" 26	do.	do.	9,000
230	" 23	Corcoran & Riggs.....	Charleston	2,750
231	" 26	do.	do.	500
232	July 7	do.	Treasury United States	54,000
233	" 6	John Thompson	New York.....	25,000
234	April 29	Calvin P. Fuller	do.	3,000
235	July 10	C. & R. for J. S. Phelps.....	Treasury United States	12,000
236	"	Corcoran & Riggs.....	do.	13,000
237	"	Elisha Riggs	New York.....	100,000
238	"	Corcoran & Riggs.....	do.	250,000
239	"	do.	do.	100,000
240	" 12	do.	do.	400,000
241	June 10	do.	do.	250,000

242	July	14	John Thompson.....	do.	Treasury United States	15,000
243	"	15	John White		Philadelphia.....	5,000
244	"	16	Corcoran & Riggs.....		New York.....	10,000
245	"	13	Elisha Riggs.....		Charleston.....	100,000
246	"	15	Corcoran & Riggs.....		Philadelphia.....	200
247	"	19	do.		New York.....	10,000
248	June	19	do.		Philadelphia.....	300,000
249	July	20	do.		Charleston.....	10,000
250	"	22	do.		Treasury United States	500
251	"	27	do.		New York.....	1,000
252	"	27	John Thompson.....		Philadelphia.....	20,000
253	"	30	Corcoran & Riggs.....		New York.....	5,000
254	Aug.	4	do.		do.	200,000
255	"		do.		do.	200,000
256	"		Elisha Riggs		do.	100,000
257	"	5	do.		do.	100,000
258	"	6	do.		do.	100,000
259	"		Corcoran & Riggs.....		do.	200,000
260	"	9	do.		do.	100,000
261	"	10	do.		Treasury United States	2,000
262	"	12	do.		do.	5,000
263	"	13	do.		New York.....	200,000
264	"	6	do.		St. Louis.....	10,000
265	"	4	do.		New York.....	300,000
266	"	17	do.		Treasury United States	3,000
267	"	5	do.		New York.....	100,000
268	"	10	do.		do.	100,000
269	"	17	John Thompson		do.	20,000
270	"	19	Corcoran & Riggs.....		Treasury United States	30,000
271	"	12	do.		St. Louis	15,000

K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
272	Aug. 14	Corcoran & Riggs.	St. Louis	\$3,000
273	" 14	do.	do.	20,000
274	" 24	do.	Philadelphia	35,000
275	" 24	John Thompson	New York	20,000
276	" 26	Corcoran & Riggs	Treasury United States	20,000
277	" 27	John Thompson	New York	20,000
278	" 27	Corcoran & Riggs.	do.	100,000
279	" 28	do.	Treasury United States	12,000
280	" 30	do.	New York	100,000
281	" 27	do.	Philadelphia	10,000
282	" 31	do.	do.	10,000
283	" 27	do.	Charleston	250
284	Sept. 2	do.	do.	350
285	" 6	do.	Treasury United States	5,000
286	" 7	do.	do.	6,000
287	" 8	do.	do.	10,000
288	" 10	do.	do.	12,000
289	" 4	do.	St. Louis	50,000
290	" 10	do.	Philadelphia	15,000
291	" 13	do.	Treasury United States	1,000
292	" 7	do.	St. Louis	10,000
293	" 13	do.	Philadelphia	5,000
294	" 14	do.	Treasury United States	2,500
295	" 14	John Thompson	New York	15,000
296	" 8	Corcoran & Riggs	St. Louis	40,000

297	"	17	John Thompson.....	New York.....	15,000
298	"	18	Corcoran & Riggs.....	Treasury United States.....	2,000
299	"	17	do.	Philadelphia.....	5,000
300	"	16	do.	Charleston, S. C.....	500
301	"	21	do.	Philadelphia.....	7,000
302	Sept.	22	do.	Treasury United States.....	3,000
303	"	23	do.	do.	10,000
304	"	24	do.	Philadelphia.....	10,000
305	"	21	do.	Charleston, S. C.....	500
306	"	23	John Thompson.....	New York.....	20,000
307	"	25	Corcoran & Riggs.....	Treasury United States.....	10,000
308	"	24	do.	Baltimore.....	50,000
309	"	27	John Thompson.....	New York.....	10,000
310	"	27	Corcoran & Riggs.....	Baltimore.....	50,000
311	"	28	do.	Treasury United States.....	6,000
312	"	30	do.	do.	1,000
313	"	24	do.	St. Louis.....	30,000
114	"	27	do.	Philadelphia.....	5,000
315	"	27	do.	St. Louis.....	10,000
316	"	28	do.	do.	30,000
317	Oct.	5	do.	Treasury United States.....	6,000
318	"	6	do.	do.	12,000
319	Sept.	30	do.	St. Louis.....	30,000
320	Oct.	8	do.	Treasury United States.....	3,000
321	"	9	do.	do.	1,000
322	"	14	do.	do.	2,000
323	"	15	do.	do.	10,000
324	"	15	do.	do.	5,000
325	"	16	do.	do.	10,000
326	"	12	John Thompson.....	New York.....	10,000

K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
327	Oct. 14	Corcoran & Riggs	Charleston	\$500
328	" 18	do.	Treasury United States	20,000
A 329	Aug. 27	do.	New York	300,000
B 329	Oct. 16	John Thompson	do.	10,000
330	" 21	do.	do.	10,000
331	" 18	Corcoran & Riggs	Charleston	500
332	" 21	do.	Treasury United States	10,000
333	" 22	do.	do.	1,000
334	" 23	do.	do.	1,000
335	" 23	do.	do.	10,000
336	" 26	do.	do.	1,000
337	" 26	do.	Philadelphia	18,000
338	" 27	do.	Treasury United States	12,000
340	" 28	do.	Baltimore	30,000
341	" 29	do.	Treasury United States	6,000
342	" 30	do.	do.	16,000
343	" 28	do.	Charleston	500
344	Nov. 1	do.	Treasury United States	1,000
345	" 2	do.	do.	1,000
346	" 2	do.	Baltimore	10,000
347	" 1	John Thompson	New York	15,000
348	" 3	Corcoran & Riggs	Treasury United States	5,000
349 ^a	" 5	do.	do.	1,000
349	" 5	John Thompson	New York	12,000
350	" 6	Corcoran & Riggs	Treasury United States	800

361	"	"	do.	Philadelphia.....	10,000
362	"	"	do.	Treasury United States.....	3,500
363	"	"	do.	do.	5,000
364	"	"	do.	Baltimore.....	15,000
365	"	10	Elisha Riggs.....	Treasury United States.....	10,000
366	"	11	do.	do.	20,000
367	"	11	Corcoran & Riggs.....	do.	15,500
368	"	10	do.	Baltimore.....	10,000
369	"	12	do.	Treasury United States.....	13,000
370	"	13	do.	do.	5,000
371	"	15	do.	do.	3,500
372	"	12	do.	Philadelphia.....	7,000
373	"	16	do.	Treasury United States.....	1,000
374	"	17	do.	do.	5,000
375	"	17	do.	do.	6,000
376	"	17	do.	Baltimore.....	20,000
377	"	17	do.	Philadelphia.....	10,000
378	"	15	do.	Charleston.....	6,000
379	"	15	do.	do.	200
380	"	18	do.	Treasury United States.....	2,500
	"	19	do.	do.	6,000
	"	19	do.	do.	38,000
	"	19	do.	Philadelphia.....	20,000
	"	20	do.	Treasury United States.....	20,000
	"	19	do.	Baltimore.....	20,000
	"	19	do.	do.	40,000
	"	20	John Thompson.....	New York.....	3,000
	"	20	Corcoran & Riggs.....	Baltimore.....	18,000
	"	22	do.	Treasury United States.....	9,000
	"	20	do.	Charleston.....	5,000

K—Continued.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
381	Nov. 12	Corcoran & Riggs	St. Louis	\$27,000
382	" 22	do.	Philadelphia	10,000
383	" 22	do.	do.	16,000
384	" 22	John Thompson	New York	5,000
385	" 24	Elisha Riggs	Treasury United States	10,000
386	" 24	Corcoran & Riggs	Philadelphia	20,000
387 ^a	" 24	do.	Treasury United States	6,000
387 ^b	" 26	do.	do.	1,000
388	" 26	John Thompson	New York	5,000
389	" 26	Elisha Riggs	do.	50,000
390	" 27	do.	Treasury United States	10,000
391	" 27	Corcoran & Riggs	do.	2,500
392	" 27	do.	Philadelphia	16,000
393	" 29	John Thompson	New York	5,000
394	" 29	do.	do.	5,000
395	" 24	do.	do.	5,000
396	" 30	Corcoran & Riggs	Treasury United States	4,000
				15,469,800

Statement of Treasury Notes issued at 5 2-5 per cent. interest, in exchange for Specie, under act of January 28, 1847.

Certificate.	Date.	By whom deposited.	Where deposited.	Amount.
1	1847. Feb. 18	George Newbold, President.....	New York.....	\$250,000
2	Mar. 3	Washington Hunt.....	do.	71,000
3	Feb. 18	D. Thompson, President.....	do.	100,000
4	May 31	W. W. Woodworth.....	do.	50,000
				\$471,000

The foregoing statements respecting Treasury notes are, to the best of my knowledge and belief, correct.

W. SELDEN, Treasurer United States.

DECEMBER 6, 1847.

RECAPITULATION.

Under act of July 22, 1846, at 5 2-5 per cent.....	\$965,750 00
Under act of January 28, 1847, at 5 2-5 per cent.....	471,000 00
Under act of January 28, 1847, at 6 per cent.....	15,469,800 00
	<u>\$16,906,550 00</u>

M.

Reimbursement of Treasury Notes, monthly, from December 1, 1846, to December 1, 1847.

December	\$487,350 00	July	1,078,128 00
January	176,050 00	August	1,053,850 00
February	379,750 00	September	139,050 00
March	1,753,797 83	October	1,067,100 00
April	735,250 00	November	694,150 00
May	704,565 83		
June	702,750 00		<u>\$8,971,791 66</u>

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

N.

List of Transfer Drafts ordered by the Secretary of the Treasury in favor of the Assistant Treasurer of the United States at New Orleans, from January 1 to December 1, 1847, inclusive.

Date.	No.		Amount.
1847.			
April 19	584	On Chesapeake Bank, Baltimore, Maryland	\$10,000 00
	585	Do. do. do.	10,000 00
	586	Do. do. do.	20,000 00
	587	Do. do. do.	20,000 00
	588	Do. do. do.	30,556 29
" 29	590	On Bank of Middletown, Pennsylvania	5,000 00
	591	Do. do. do.	5,000 00
	592	Do. do. do.	5,000 00
	593	Do. do. do.	5,000 00
	594	Do. do. do.	10,000 00
	595	Do. do. do.	15,525 79
	596	On Bank of Washington, District of Columbia	1,894 61
	597	On Patriotic Bank, Washington, District of Columbia	6,477 92
	598	On Corcoran & Riggs, Washington, D. C.	20,000 00
	599	Do. do. do.	20,000 00
	600	Do. do. do.	26,696 34
	601	On Canal and Banking Company, New Orleans, Louisiana ..	953 15
May 28	613	On assistant treasurer of United States, Philadelphia, Pa. ...	1,000,000 00
June 3	614	On assistant treasurer of United States, New York, N. Y. ...	500,000 00
	615	On assistant treasurer of United States, Philadelphia, Pa. ...	500,000 00
" 14	618	On assistant treasurer of United States, New York, N. Y. ...	1,000,000 00
" 21	624	Do. do. do.	500,000 00
	625	On assistant treasurer of United States, Philadelphia, Pa. ...	500,000 00
July 21	634	On assistant treasurer of United States, New York, N. Y. ...	2,000,000 00
Aug. 6	637	On assistant treasurer of United States, Charleston, S. C. ...	299,778 24
" 20	639	On assistant treasurer of United States, New York, N. Y. ...	2,000,000 00
Oct. 25	650	On assistant treasurer of United States, Charleston, S. C. ...	50,000 00
Nov. 3	668	Do. do. do.	50,000 00
" 13	687	On Canal and Banking Company, New Orleans, La.	4,634 96
			<u>\$8,616,517 30</u>

TREASURER'S OFFICE, *December 6, 1847.*

W. SELDEN, *Treasurer United States.*

P.

Statement of Treasury Notes issued monthly, from January 1 to November 30, 1847, inclusive.

Months.	Under the act of July 22, 1846.	Under the act of Jan. 28, 1847.	Total.
January.....	\$1,254,100	-	\$1,254,100
February.....	1,240,000	\$3,158,750	4,398,750
March.....	50,000	562,600	612,600
April.....	-	2,591,050	2,591,050
May.....	250,000	3,255,800	3,505,800
June.....	-	2,802,950	2,802,950
July.....	-	1,683,700	1,683,700
August.....	-	2,135,250	2,135,250
September.....	-	406,850	406,850
October.....	-	575,500	575,500
November.....	-	590,500	590,500
	\$2,794,100	\$17,762,950	\$20,557,050

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

Q.

Table of Payments made annually on account of the interest and principal of the public debt, from the 4th of March, 1789, to the 1st day of December, 1847.

Years.	Payments.	Years.	Payments.
From March 4, 1789, to Decem- ber 31,		From December 31, 1820, to De- cemb'r 31, 1821	
1791	\$5,287,949 50	1822	\$8,367,093 62
1792	7,263,665 99	1823	7,848,949 12
1793	5,819,505 29	1824	5,530,016 41
1794	5,801,578 09	1825	16,568,393 76
1795	6,084,411 61	1826	12,095,344 78
1796	5,835,846 44	1827	11,041,082 19
1797	5,792,421 82	1828	10,003,668 39
1798	3,990,294 14	1829	12,163,438 07
1799	4,596,876 78	1830	12,383,867 78
1800	4,578,369 95	1831	11,355,748 22
1801	7,291,707 04	1832	16,174,378 22
1802	9,539,004 76	1833	17,840,309 29
1803	7,256,159 43	1834	1,543,543 38
1804	8,171,787 45	1835	6,176,565 19
1805	7,369,889 79	1836	58,191 28
1806	8,989,884 61	1837	21,822 91
1807	6,307,720 10	1838	5,605,720 27
1808	10,260,245 35	1839	11,117,987 42
1809	6,452,554 16	1840	4,086,613 70
1810	8,008,904 46	1841	5,600,689 74
1811	8,009,204 05	1842	8,575,539 94
1812	4,449,622 45	To June 30, 1843	861,596 55
1813	11,108,123 44	1844	12,991,902 84
1814	7,900,543 94	1845	8,595,039 10
1815	12,628,922 35	1846	1,213,823 31
1816	24,871,062 93	1847	6,722,021 39
1817	25,423,036 12	From June 30 to De- cember 1, 1847	2,539,237 69
1818	21,296,201 62		
1819	7,703,926 29		
1820	8,628,494 28		
			\$483,800,498 79

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 6, 1847.*

DANIEL GRAHAM, *Register.*

R.

Coinage of the Mint of the United States in the several years from its establishment in 1792, and including the coinage of the Branch Mints from the commencement of their operations in 1838.

Years.	Amount coined.	Years.	Amount coined.
1793 } 1794 } 1795 }	\$453,541 80	1821.....	\$1,018,977 45
1796.....	192,129 40	1822.....	915,509 89
1797.....	125,524 29	1823.....	967,975 00
1798.....	545,698 00	1824.....	1,858,297 00
1799.....	645,906 68	1825.....	1,735,894 00
1800.....	571,335 40	1826.....	2,110,679 25
1801.....	510,956 37	1827.....	3,024,342 32
1802.....	516,075 83	1828.....	1,741,381 24
1803.....	370,698 53	1829.....	2,306,875 50
1804.....	371,827 94	1830.....	3,155,620 00
1805.....	333,239 48	1831.....	3,923,473 00
1806.....	801,084 00	1832.....	3,401,055 00
1807.....	1,044,595 96	1833.....	3,765,710 00
1808.....	982,055 00	1834.....	7,388,423 00
1809.....	884,752 53	1835.....	5,668,667 00
1810.....	1,155,868 50	1836.....	7,764,900 00
1811.....	1,108,740 95	1837.....	3,299,898 00
1812.....	1,115,219 50	1838.....	4,206,540 00
1813.....	1,102,271 50	1839.....	3,576,467 61
1814.....	642,535 80	1840.....	3,426,632 50
1815.....	20,483 00	1841.....	2,240,321 17
1816.....	56,785 57	1842.....	4,190,754 40
1817.....	647,267 50	1843.....	11,967,830 70
1818.....	1,345,064 50	1844.....	7,687,767 52
1819.....	1,425,325 00	1845.....	5,668,595 54
1820.....	1,864,786 20	1846.....	6,633,965 50
		1847.....	*20,758,048 12
			\$143,238,370 54

*As far as exhibited by reports received to 6th December, 1847, inclusive.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 6, 1847.*

DANIEL GRAHAM, *Register.*

S.

Coinage of the Mints of the United States from the 1st of December, 1846, to the 1st of December, 1847, and monthly from the 1st of January, 1847, to the 1st of December, 1847.

From the 1st of December, 1846, to the 1st of December, 1847.

In the month of December, 1846.....	\$677,743 00
From the 1st of January to the 1st of December, 1847..	20,758,048 12
	21,435,791 12

Coinage of the Mints monthly from the 1st of January to the 1st of December, 1847.

In the month of January.....	\$535,050 52
February.....	815,191 36
March.....	2,676,328 69
April.....	873,165 99
May.....	1,364,173 61
June.....	1,942,312 50
July.....	3,543,945 44
August.....	1,804,043 44
September.....	2,699,305 01
October.....	1,418,577 76
November.....	3,085,953 80
	20,758,048 12

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 6, 1847.*

DANIEL GRAHAM, *Register.*

NOTE.—The amount for November is made from returns from the mints received at the Treasury to the 6th December, 1847, inclusive.

T.

The increase of gold and silver imported into the United States during the fiscal year ending on the 30th of June, 1847, as compared with the year 1846, was \$21,979,855, being 7,417 73-100 per cent.

	Total import of gold and silver.	Total export of gold and silver.	Excess of imports.
1846..	\$3,777,732	\$3,481,417	\$296,315
1847..	24,121,289	1,845,119	22,276,170

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

U.

Amount received in specie from all sources, customs, lands, miscellaneous, and loans from 1st January to 1st December, 1847, \$48,667,886 18.

Amount of disbursements in specie from 1st January to 1st December, 1847, \$48,226,516 31.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

1.

Prices of United States Treasury Notes and Stocks at New York from December 1, 1846, to December 1, 1847; according to reports of rates in Shipping and Commercial List and Journal of Commerce.

Date.	6 pr cent. Treasury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1846.					
Dec. 1	-	-	-	-	-
2	-	-	-	102, (coupons off)	-
3	-	-	-	-	-
4	-	-	-	-	-
5	-	-	100	-	-
7	-	-	-	-	-
8	-	-	100	102	-
9	-	-	99 $\frac{1}{4}$ @ 99 $\frac{3}{4}$ (for the opening.)	-	-
10	-	-	-	101, (interest off)	-
11	-	-	-	-	-
12	-	-	-	-	-
14	-	-	-	-	-
15	-	-	-	-	-
16	-	-	-	-	-
17	-	-	-	-	-
18	-	-	-	98 $\frac{1}{2}$ @ 100, (interest off)	-
19	-	-	-	-	-
21	-	-	-	-	-
22	-	-	-	98 $\frac{1}{2}$	-
23	-	-	-	-	-
24	-	-	99	-	-
26	-	-	-	-	-
28	-	-	-	-	-
29	-	-	-	100 $\frac{3}{4}$, (interest off)	-
30	-	-	-	101 @ 101 $\frac{1}{4}$	-
31	-	-	98 $\frac{1}{4}$	101	-
1847.					
Jan. 1	-	-	-	-	-
2	-	-	-	101 $\frac{1}{4}$	-
4	-	-	98 $\frac{5}{8}$ @ 99	100 $\frac{3}{4}$ @ 101	-
5	-	-	98 $\frac{1}{2}$	-	-
6	-	-	98 $\frac{5}{8}$	-	-
7	-	-	-	-	-
8	-	-	-	98 $\frac{1}{4}$ @ 98 $\frac{1}{2}$	-
9	-	-	-	-	-

1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent. 1867.
1847.					
Jan. 11	-	-	98½	101	-
12	-	-	-	-	-
13	-	-	97½ @ 98	-	-
14	-	-	97½	-	-
15	-	-	97½	-	-
16	-	-	-	-	-
18	-	-	98	-	-
19	-	-	98	-	-
20	-	-	98 @ 99	-	-
21	-	-	97½ @ 98½	-	-
22	-	-	-	-	-
23	-	-	-	-	-
25	-	-	99½ @ 99½	-	-
26	-	-	99½	-	-
27	-	-	100	-	-
28	-	-	-	-	-
29	-	-	-	-	-
30	-	-	-	-	-
Feb. 1	-	-	-	100½	-
2	-	-	-	-	-
3	-	-	-	-	-
4	-	-	101	102	-
5	-	-	101½	101¾	-
6	-	-	101	102¾	-
8	-	-	-	-	-
9	-	-	101½	-	-
10	-	-	100½ @ 101½	104	-
11	-	-	-	-	-
12	-	-	101	-	-
13	-	-	-	103	-
15	-	-	101	-	-
16	-	-	-	103	-
17	-	-	101	-	-
18	-	-	-	-	-
19	-	-	103	-	-
20	-	-	-	-	-
22	-	-	-	-	-
23	-	-	-	-	-
24	102	101¾	-	-	-
25	102	-	101½	-	-
26	-	-	101½	-	-
27	102	-	101½	-	-
Mar. 1	-	-	-	-	-
2	-	-	-	-	-

1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
Mar. 3	101 $\frac{7}{8}$	-	-	-	-
4	102	-	-	103 @ 103 $\frac{1}{2}$	-
5	-	-	-	101 $\frac{1}{2}$	-
6	-	-	101 $\frac{1}{4}$	-	-
8	101 $\frac{3}{4}$ @ 101 $\frac{7}{8}$	-	-	-	-
9	101 $\frac{3}{4}$	-	101 $\frac{1}{2}$	-	-
10	-	-	101 $\frac{1}{2}$	-	-
11	101 $\frac{1}{4}$	-	101 $\frac{1}{2}$	-	-
12	101 $\frac{3}{4}$ @ 102	-	-	-	-
13	-	-	-	-	-
15	101 $\frac{3}{4}$	-	-	-	-
16	-	-	101 $\frac{5}{8}$	-	-
17	-	-	-	-	-
18	-	-	101 $\frac{3}{4}$	-	-
19	-	-	101 $\frac{3}{4}$ @ 102	-	-
20	-	-	-	103	-
22	-	-	101 $\frac{3}{4}$	-	-
23	101 $\frac{3}{4}$	100 $\frac{7}{8}$	102	-	-
24	-	-	-	-	-
25	101 $\frac{3}{4}$	-	101 $\frac{3}{4}$ @ 102	-	-
26	-	100 $\frac{3}{8}$ @ 100 $\frac{7}{8}$	-	-	-
27	-	-	101 $\frac{5}{8}$	-	-
29	-	-	101 $\frac{5}{8}$	-	-
30	101 $\frac{1}{4}$	-	-	-	-
31	-	-	-	101 $\frac{5}{8}$	-
April 1	-	-	-	-	-
2	-	-	-	101 $\frac{3}{4}$ @ 102	-
3	101	-	-	-	-
5	101	-	-	-	-
6	101 @ 101 $\frac{1}{4}$	-	-	-	-
7	101	-	-	-	-
8	101 @ 101 $\frac{1}{8}$	-	-	103	-
9	101	-	-	-	-
10	101 $\frac{1}{4}$	-	-	-	-
12	101 $\frac{3}{8}$	-	-	-	-
13	101 $\frac{1}{2}$ @ 101 $\frac{5}{8}$	-	-	-	-
14	-	-	-	-	-
15	-	-	-	-	-
16	102 $\frac{7}{8}$ @ 103	102 @ 102 $\frac{1}{4}$	-	-	-
17	103 $\frac{1}{4}$	-	104 @ 104 $\frac{1}{2}$	-	-
19	103 $\frac{1}{4}$	-	-	-	-
20	103 $\frac{1}{2}$	-	-	-	-
21	103 $\frac{3}{4}$	103 $\frac{1}{2}$	-	-	-
22	103 $\frac{3}{4}$ @ 103 $\frac{7}{8}$	-	-	103 $\frac{3}{4}$ @ 103 $\frac{5}{8}$	-

1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
April 23	103 $\frac{1}{4}$ @ 103 $\frac{1}{2}$	-	-	-	-
24	-	-	-	-	-
26	-	-	105	-	-
27	103 $\frac{1}{4}$	-	-	-	-
28	103 $\frac{1}{2}$	-	104 $\frac{3}{4}$	104 $\frac{3}{4}$	-
29	103 $\frac{1}{8}$ @ 103 $\frac{3}{4}$	-	-	-	-
30	103 $\frac{3}{4}$	-	-	-	-
May 1	103 $\frac{3}{4}$	-	-	-	-
3	104 $\frac{1}{4}$	103 $\frac{1}{2}$	104 @ 105	104 $\frac{1}{4}$	-
4	104 $\frac{1}{4}$	-	-	-	-
5	-	-	-	-	-
6	104 $\frac{3}{4}$ @ 104 $\frac{5}{8}$	-	-	-	-
7	104 $\frac{5}{8}$	-	-	-	-
8	104 $\frac{3}{4}$	-	-	-	-
10	104 $\frac{3}{4}$	104 $\frac{1}{2}$	-	-	-
11	104 $\frac{3}{4}$	-	-	-	-
12	104 $\frac{3}{4}$	-	106	-	-
13	104 $\frac{3}{4}$ @ 105	-	-	-	-
14	105 @ 105 $\frac{1}{2}$	-	-	-	-
15	106	-	105 $\frac{1}{4}$	-	-
17	-	-	106	-	-
18	-	-	-	-	-
19	-	-	-	-	-
20	105 $\frac{3}{4}$ @ 105 $\frac{7}{8}$	105 $\frac{1}{4}$	-	-	-
21	-	-	-	-	-
22	105 $\frac{1}{4}$ @ 105 $\frac{3}{4}$	-	-	-	-
24	105 $\frac{1}{4}$ @ 105 $\frac{1}{2}$	-	106 $\frac{1}{4}$	-	-
25	105 $\frac{1}{2}$ @ 105 $\frac{3}{4}$	-	107	-	-
26	105 $\frac{3}{4}$	-	-	107	-
27	105 $\frac{1}{2}$ @ 105 $\frac{3}{4}$	-	-	-	107 $\frac{1}{2}$
28	-	-	-	107 $\frac{1}{2}$	-
29	-	-	-	-	-
31	105 $\frac{1}{2}$	-	107	-	-
June 1	105 $\frac{3}{8}$	-	-	-	104 $\frac{1}{4}$
2	105 $\frac{3}{8}$	-	-	-	-
3	-	-	-	-	-
4	105 $\frac{5}{8}$	-	-	-	-
5	-	-	-	-	-
7	105 $\frac{3}{4}$	-	-	104 $\frac{1}{4}$	-
8	105 $\frac{3}{4}$	-	-	-	-
9	106	-	-	-	-
10	-	-	-	-	-
11	106	-	-	105 $\frac{1}{4}$	-
12	106 $\frac{1}{2}$ @ 106 $\frac{5}{8}$	-	-	-	-

1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths pr cent. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
June 14	106 $\frac{3}{4}$ @106 $\frac{7}{8}$	-	-	-	-
15	106 $\frac{7}{8}$	-	105 $\frac{1}{4}$	106	-
16	106 $\frac{7}{8}$	-	-	-	-
17	106 $\frac{1}{2}$	-	105	-	-
18	106 $\frac{1}{2}$ @106 $\frac{7}{8}$	-	-	-	-
19	-	-	-	-	-
21	107	-	-	-	-
22	107 $\frac{1}{8}$	-	-	-	-
23	107 $\frac{1}{8}$	-	-	-	-
24	107 $\frac{1}{8}$	-	-	-	-
25	107 $\frac{1}{8}$	-	-	-	-
26	107@107 $\frac{1}{8}$	-	-	-	-
28	107	-	-	-	-
29	-	-	-	-	-
30	107 $\frac{1}{4}$	-	-	106 $\frac{1}{2}$	107 $\frac{1}{4}$
July 1	107 $\frac{1}{4}$	-	-	-	-
2	107 $\frac{1}{8}$	-	-	-	-
3	108	-	106	-	108 $\frac{7}{8}$
5	-	-	-	-	-
6	107 $\frac{3}{4}$	-	-	-	-
7	-	-	106 $\frac{1}{4}$	-	-
8	107 $\frac{1}{2}$	-	106 $\frac{1}{4}$	-	-
9	-	-	106	-	-
10	106 $\frac{7}{8}$ @107 $\frac{1}{8}$	-	-	-	-
12	106 $\frac{1}{2}$ @107	-	-	-	-
13	106 $\frac{1}{2}$ @107	-	-	-	-
14	106 $\frac{1}{4}$	-	-	-	-
15	106 $\frac{1}{4}$	-	-	-	106 $\frac{1}{2}$
16	-	-	-	105 $\frac{1}{4}$	105 $\frac{3}{4}$ @106
17	106	-	-	105 $\frac{1}{4}$	106
19	105 $\frac{7}{8}$	-	-	-	106
20	105 $\frac{3}{4}$	-	-	106	106
21	105 $\frac{3}{4}$ @105 $\frac{7}{8}$	-	-	-	105 $\frac{3}{4}$
22	106 $\frac{1}{8}$	-	-	-	106
23	106	-	-	-	106@106 $\frac{1}{8}$
24	105 $\frac{7}{8}$ @106	-	-	105 $\frac{1}{4}$	106
26	105 $\frac{3}{4}$	-	105 $\frac{1}{2}$	-	-
27	-	-	-	105 $\frac{1}{4}$	-
28	-	-	-	105 $\frac{1}{4}$	-
29	-	-	-	-	-
30	105 $\frac{7}{8}$ @106 $\frac{1}{4}$	-	-	-	106 $\frac{1}{4}$
31	106@106 $\frac{1}{8}$	105 $\frac{1}{2}$	-	-	106 $\frac{1}{8}$
Aug. 2	-	-	-	-	106 $\frac{1}{2}$
3	106	-	-	-	106 $\frac{1}{4}$

1—Continued.

Date.	6 pr cent. Treasury notes.	5 2-5ths per ct. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
Aug. 4	-	-	105½	-	106½
5	-	-	-	-	-
6	-	-	105	105½	106
7	-	-	-	-	105
9	-	-	-	-	-
10	-	-	105½	-	-
11	104¾ @ 104½	-	-	-	105½
12	104½ @ 104¾	-	-	-	-
13	-	-	-	-	105
14	104½	-	-	-	105½
16	103½ @ 103¾	-	-	-	-
17	103½ @ 103¾	-	-	-	103½
18	104	-	-	-	-
19	103½ @ 103½	-	-	-	-
20	103½ @ 104	-	-	-	-
21	103¾	-	-	-	-
23	104	-	-	-	-
24	104	-	-	104½	-
25	-	-	-	-	104¾
26	103¾ @ 104	-	-	-	-
27	103¾	-	-	-	104½
28	103¾	-	-	-	-
30	103¾	-	-	-	-
31	103½ @ 103½	-	-	-	-
Sept. 1	-	-	-	-	-
2	103½	102½	-	104	-
3	103½	-	-	-	104
4	103	-	-	104	-
6	102¾	-	-	104	-
7	-	-	-	-	-
8	102½ @ 102½	-	-	-	-
9	102½	-	-	-	-
10	102¾ @ 104	-	-	-	-
11	104 @ 104½	-	-	-	-
13	104 @ 104½	-	104	-	105
14	103½ @ 103½	-	-	-	-
15	103½ @ 103½	-	-	-	104½
16	103¾	-	-	-	104½
17	103½ @ 103¾	-	-	-	-
18	104	-	-	-	105
20	104½ @ 104½	-	-	-	-
21	104½ @ 104½	-	-	-	-
22	104 @ 104½	-	-	-	105½
23	104½ @ 104½	-	104½	-	-

1—Continued.

Date.	6pr cent. Treas- ury notes.	5 2-5ths per ct. Treasury notes.	U S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
Sept. 24	-	-	-	-	105½
25	104	-	-	-	-
27	103¾ @ 104	-	-	-	105½
28	-	-	-	-	-
29	104½	-	-	-	-
30	-	-	-	-	105½
Oct. 1	103 @ 103½	-	-	-	104½
2	102¾ @ 102½	-	-	-	-
4	101½ @ 101½	-	-	-	-
5	101¾ @ 101½	-	-	102¾	103½
6	101 @ 101½	-	-	-	-
7	101 @ 101½	-	-	102	103
8	101 @ 101½	-	-	-	-
9	101½ @ 101½	-	-	-	103
11	101¾ @ 101½	-	-	102¾	-
12	101¾	-	-	-	-
13	101½ @ 101¾	-	-	-	-
14	101½ @ 101½	-	-	-	-
15	-	-	-	-	103½
16	101¾	-	-	-	103
18	101½	-	-	-	-
19	-	-	-	-	-
20	101½	-	-	-	-
21	101 @ 101½	-	-	-	-
22	101½	-	-	-	103½
23	101 @ 101½	-	-	102¾	103½
25	101½	-	-	-	103½
26	101½	-	-	-	-
27	101	-	-	-	-
28	-	-	-	-	-
29	101	-	-	-	-
30	101	-	101¾	-	-
Nov. 1	101	-	-	-	-
2	100⅞ @ 101	-	101½	-	102⅞ @ 103
3	100⅞ @ 101	-	-	-	103
4	100⅞ @ 101	-	-	-	-
5	101	-	-	-	-
6	100¾ @ 100⅞	-	-	-	102¾
8	100½ @ 100⅞	-	-	-	-
9	-	-	-	-	-
10	100⅞ @ 100½	-	-	102	102½
11	100¼ @ 100⅞	-	-	-	-
12	100 @ 100¼	-	-	-	102½
13	100	-	-	-	-

1—Continued.

Date.	6pr cent. Treas- ury notes.	5 2-5ths per ct. Treasury notes.	U. S. stocks, 6 per cent., 1856.	U. S. stocks, 6 per cent., 1862.	U. S. stocks, 6 per cent., 1867.
1847.					
Nov. 15	100	-	100	-	-
16	100	-	-	-	-
17	-	-	100	100	-
18	99 $\frac{3}{4}$ @ 99 $\frac{7}{8}$	-	-	-	-
19	99 $\frac{5}{8}$ @ 99 $\frac{3}{4}$	-	-	-	-
20	99 $\frac{3}{4}$	-	-	100 $\frac{1}{2}$ @ 100 $\frac{3}{4}$	-
22	99 $\frac{3}{4}$	-	-	-	102
23	-	-	-	-	-
24	100 $\frac{1}{2}$	-	-	-	-
26	100 $\frac{1}{2}$ @ 100 $\frac{1}{2}$	-	-	-	-
27	100 @ 100 $\frac{1}{8}$	-	-	102 $\frac{1}{2}$	-
29	99 $\frac{7}{8}$	-	-	-	-
30	99 $\frac{7}{8}$ @ 100	-	-	102	103
Dec. 1	100	-	-	-	-

NOTES.

Treasury notes are usually sold with *interest off*; that is to say, the purchaser pays so much for the amount of principal stated in the note, and then the interest which may have accrued to the day of sale.

Stocks, on the contrary, are (except within a short time of the payment of dividends) usually sold with the *interest on*; that is to say, the purchaser gives one round sum for the principal stated in the certificate, and for the interest which may have accrued to the day of sale.

These facts will serve to explain some apparent discrepancies in the prices of stocks and Treasury notes.

2.—*Prices of Treasury Notes at New Orleans, from December 1, 1846, to December 1, 1847, according to quotations in the Picayune and Courier.*

Date	Price.	Date.	Price.
1846.		1847.	
Dec'r 1	$\frac{1}{2}$ discount.	March 2	$\frac{1}{2}$ to $1\frac{1}{4}$ discount.
4	Do.	3	$\frac{1}{2}$ to 1 discount.
8	$\frac{1}{8}$ to $\frac{1}{2}$ discount.	4	Do.
14	Par to $\frac{1}{8}$ discount.	5	Do.
18	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	6	$\frac{1}{2}$ discount.
22	Do.	9	Par to $\frac{1}{2}$ discount—in good demand.
29	Do.	10	Par to $\frac{1}{2}$ disc't—scarce.
1847		11	Do.
Jan'y 1	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	12	Do.
2	$\frac{1}{4}$ to $\frac{3}{4}$ discount.	13	Par to $\frac{1}{2}$ discount.
5	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	14	Do.
7	Do.	16	Do.
8	Do.	17	Par to $\frac{1}{4}$ discount.
12	Do.	18	Do.
13	Do.	20	Do.
14	Par to $\frac{1}{4}$ discount.	21	Par to $\frac{1}{2}$ discount.
16	Par to $\frac{1}{8}$ discount.	23	Par to $\frac{1}{4}$ discount.
19	Par to $\frac{1}{4}$ discount.	24	Do.
23	Do.	26	Par to $\frac{1}{2}$ discount.
24	Do.	27	Par to $\frac{3}{4}$ discount.
27	Do.	28	Par to $\frac{1}{2}$ discount.
28	Do.	31	Par to $\frac{3}{4}$ discount.
30	Do.	April 1	Par—scarce.
31	Do.	2	Par to $\frac{1}{2}$ premium.
Febr'y 2	Do.	6	Par.
3	Do.	7	Par.
4	Do.	9	Par.
5	Do.	10	Par.
6	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	11	Par.
7	$\frac{1}{4}$ to 1 discount.	13	Par.
9	Do.	14	Par.
11	Do.	15	$\frac{1}{4}$ to $\frac{3}{4}$ discount.
13	Do.	16	Par to $\frac{1}{4}$ discount.
14	$\frac{1}{2}$ to 1 discount.	18	Do.
16	$\frac{3}{4}$ to 1 discount.	20	Do.
17	$\frac{1}{2}$ to 1 discount.	21	Par to $\frac{1}{2}$ discount.
18	Do.	23	Par.
19	$\frac{3}{4}$ to 1 discount.	24	Par.
20	$\frac{1}{2}$ discount ; improving.	25	Par.
24	Par to $\frac{3}{4}$ discount.	27	Par.
25	$\frac{1}{2}$ to 1 discount.	28	$\frac{1}{2}$ to $\frac{3}{4}$ premium.
26	$\frac{1}{4}$ to $\frac{1}{2}$ discount.	29	Do.
28	$\frac{3}{4}$ to 1 discount.		

2.—*Prices of Treasury Notes at New Orleans—Continued.*

Date.	Price.	Date.	Price.
1847.		1847.	
April 30	$\frac{1}{2}$ to $\frac{3}{4}$ premium.	July 2	3 to $4\frac{1}{2}$ premium.
May 1	$\frac{1}{2}$ premium.	3	3 to 4 premium.
4	Par to $\frac{1}{2}$ premium.	4	$4\frac{1}{2}$ to 5 premium.
5	Par to $\frac{3}{4}$ premium.	6	Do.
6	Par to $\frac{1}{2}$ premium.	8	Do.
7	Do.	9	Do.
8	Do.	11	5 premium.
9	Do.	13	Do.
11	Do.	14	Do.
12	Do.	15	Do.
13	1 to 2 premium.	16	Do.
14	Do.	17	Do.
15	Do.	18	Do.
16	Do.	20	Do.
19		21	Do.
21	$1\frac{1}{2}$ to 2 premium.	22	3 to 4 premium.
22	1 to $1\frac{1}{2}$ premium.	23	Do.
25	2 to $2\frac{1}{2}$ premium.	25	5 to $5\frac{1}{2}$ premium.
26	Do.	27	Do.
27		28	Do.
28	Do.	29	$3\frac{1}{2}$ to 4 premium.
29	Do.	30	Do.
30	2 to $2\frac{3}{4}$ premium.	31	3 to 4 premium.
June 1		Aug. 3	Do.
2	2 to $2\frac{1}{2}$ premium.	4	Do.
3	Do.	5	4 to $4\frac{1}{2}$ premium.
4	Do.	6	Do.; very scarce.
5	Do.	8	3 to 4 premium.
6	Do.	10	Do.
8		11	3 to $3\frac{1}{2}$ premium.
10	$2\frac{1}{2}$ to 3 premium.	12	3 premium.
11	3 to 4 premium.	13	3 to $3\frac{1}{2}$ premium.
12	Do.	17	Do.
13	3 to $3\frac{1}{4}$ premium.	18	$2\frac{1}{2}$ to 3 premium.
16	3 to 4 premium.	19	Do.
17	Do.	20	3 to $3\frac{1}{2}$ premium.
19	Do.	21	$2\frac{1}{2}$ premium.
22	Do.	22	Do.
24	Do.	24	Do.
25	Do.	25	Do.
26	Do.	26	Par to 1 premium.
27	3 to $4\frac{1}{2}$ premium.	27	Do.
30	Do.	28	Par.
July 1	Do.	29	2 to $2\frac{1}{2}$ premium.

2.—*Prices of Treasury Notes at New Orleans*—Continued.

Date.	Price.	Date.	Price.
1847.		1847.	
Aug. 31	2 to 2½ premium.	Oct. 15	Par.
Sept. 1		17	Par.
2	4 premium.	19	Par.
3	3 to 3½ premium.	20	Par.
5	2 to 2½ premium.	23	Par.
7	Do.	24	Par.
8	Do.	27	Par.
9	Do.	28	Par.
10	Do.	30	Par.
11	1½ to 3 premium.	31	Par.
12	Do.	Nov. 3	Par.
14	Do.	4	Par.
15	Do.	5	Par.
16	Do.	6	Par.
17	Do.	7	Par.
18	Par to ½ premium.	9	Par.
19	Par.	10	Par.
21	Par.	11	Par.
22	Par to 1 premium.	12	Par.
23	Do.	13	Par.
24	Par to 2 premium.	14	Par.
28	— to — premium.	16	Par.
29	Par.	19	Par.
30	Par.	20	Par.
Oct. 1	Par.	21	Par.
2	Par.	22	Par.
3	Par.	24	Par.
5		25	Par.
7	Par.	26	Par.
8	Par.	27	Par.
9	Par.	28	Par.
13	Par.	30	Par.
14	Par.	Dec. 1	Par.

X.

Exhibit of the amount of Treasury Notes received from sales of Public Lands during the fourth quarter of 1846, and the first, second, and third quarters of 1847, as appears from returns made to the General Land Office.

Amount received in 4th qr. 1846.	Amount received in 1st qr. 1847.	Amount received in 2d qr. 1847.	Amount received in 3d qr. 1847.	Aggregate.
\$9,750	\$10,350	\$12,050	\$1,850	\$34,000

GENERAL LAND OFFICE, *December 8, 1847.*

RICHARD M. YOUNG, *Commissioner.*

Y.

Statement of amount of Specie and of Treasury Notes received at the custom-house, New York, from January 1 to December 1, 1847.

1847.	Specie.	Treasury Notes.	Total.
January.....	\$810,444 02	\$615,601 86	\$1,426,045 88
February.....	1,417,584 41	83,985 74	1,501,570 15
March.....	1,652,215 06	1,851 85	1,654,066 91
April.....	2,109,936 29	1,200 00	2,111,136 29
May.....	1,482,658 69	50 00	1,482,708 69
June.....	1,464,549 47	-	1,464,549 47
July.....	2,062,981 11	-	2,062,981 11
August.....	3,340,706 48	-	3,340,706 48
September.....	2,101,447 33	-	2,101,447 33
October.....	1,242,323 91	-	1,242,323 91
November.....	930,575 49	94,455 11	1,025,030 60
	18,615,422 26	797,144 56	19,412,566 82

CUSTOM-HOUSE, NEW YORK,

COLLECTOR'S OFFICE, *December 1, 1847.*

C. W. LAWRENCE.

Z.—Statement showing the number of acres of Land subject to entry at private sale in each State and Territory; the number of acres proclaimed to be offered in the spring of 1848; the number of acres surveyed and not proclaimed or offered; the number of acres in process of being surveyed; the number of acres to which the Indian title has been extinguished, remaining unsurveyed, exclusive of those in process of being surveyed; and the totals, to 1st December, 1847.

State or Territory.	Amount subject to entry at private sale.	Amount proclaimed to be offered in spring of 1848.	Amount surveyed and not proclaimed or offered.	Amount in process of being surveyed.	Amount to which the Indian title has been extinguished, remaining unsurveyed.	Totals.
	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>
Ohio.....	867,887	None.	None.	None.	None.	867,887
Indiana.....	4,097,322	721,272	1,070	None.	None.	4,809,664
Michigan.....	14,570,867	None.	(a) 2,523,591	300,000	10,428,388	27,822,846
Illinois.....	16,246,729	None.	(b) 27,975	None.	None.	16,274,704
Missouri.....	25,504,057	568,648	(d) 182,297	650,000	2,680,857	29,855,859
Wisconsin.....	6,650,358	556,478	None.	1,500,000	31,618,007	40,324,903
Iowa.....	6,783,473	1,857,063	(c) 771,842	1,730,000	2,380,621	13,322,999
Louisiana.....	11,580,118	257,137	(h) 931,631	325,000	8,065,705	21,159,591
Arkansas.....	95,142,515	1,338,189	(e) 339,278	1,200,000	330,640	98,340,622
Mississippi.....	11,832,006	12,891	None.	None.	None.	11,844,897
Alabama.....	16,732,955	None.	(f) 89,825	None.	34,136	16,856,906
Florida.....	12,102,714	454,507	(g) 257,229	1,650,000	15,519,810	29,984,260
Total.....	152,101,001	5,766,185	5,124,738	7,355,000	71,048,214	241,395,138
Northwestern Territory, east of the Rocky Mountains, and west of the Mississippi, exclusive of Iowa.....						478,549,708
Northwestern Territory, west of the Rocky Mountains, extending to the 49th degree of north latitude.....						218,536,320
Total.....						697,086,028
Emigrant Indian lands, west of the Missouri and Arkansas.....						139,295,680

[NOTE.—The nature and extent of the Indian claims to these lands are unknown to this office.]

NOTES.—(a) All in the northern peninsula and copper region. (b) Small detached tracts. (c) Part situated in the disputed territory, and suspended surveys. (d) Situated in Current river, copper region, and Ciamorgan grant. (e) Situated in Ciamorgan and De Bastrop grants. (f) South of 31st degree of latitude, surveys incomplete. (g) Suspended surveys. (h) In Dauterive and De Bastrop claims, and suspended surveys.

RICHARD M. YOUNG, *Commissioner.*

GENERAL LAND OFFICE, December 7, 1847.

A A.

Statement of the value of Breadstuffs and Provisions exported during the fiscal years ending on the 30th June, 1846 and 1847.

In 1846	Breadstuffs	\$19,627,020	
	Provisions	4,946,971	
		<u> </u>	\$24,573,991
In 1847	Breadstuffs	\$57,533,661	
	Provisions	8,372,612	
		<u> </u>	\$65,906,273

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 1, 1847.*

B B.

Statement of the Imports and Exports in the years ending on the 30th June, 1846 and 1847.

	Exclusive of specie.	Specie.	Total.
1846.			
Imports	\$117,914,065	\$3,777,732	\$121,691,797
Foreign exports...	7,865,206	3,481,417	11,346,623
	<u>110,048,859</u>	<u>296,315</u>	<u>110,345,174</u>
1847.			
Imports	\$122,424,349	\$24,121,289	\$146,545,638
Foreign exports...	6,166,039	1,845,119	8,011,158
	<u>116,258,310</u>	<u>22,276,170</u>	<u>138,534,480</u>
<i>Domestic exports.</i>			
1846	\$101,718,042	\$423,851	\$102,141,893
1847	150,574,844	62,620	150,637,464

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

C C.

Statement showing what the Domestic Exports of the United States, exclusive of gold and silver, would be on the 30th of June, 1849, if during each of the three years succeeding the last fiscal year, the percentage of augmentation were the same as during the last fiscal year.

The increase of domestic exports of the United States, exclusive of gold and silver, on the 30th of June, 1847, as compared with the year 1846, was \$48,856,802—being 48.0316 per cent.

Years.	Domestic exports exclusive of specie.	Per cent. 48.0316.	Domestic exports.	Years.
June 30—				
1846	\$101,718,042			
1847	150,574,844	\$72,323,506	\$222,898,350	1848
1848	222,898,350	107,061,643	329,959,993	1849
1849	329,959,993	158,485,063	488,445,056	1850

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

7.—Statement of Commerce, Revenue, and Population of the United States from 1790 to 1847.

Years.	Total imports.	Imports consumed in the United States, exclusive of specie.	Domestic produce exported, exclusive of specie.	Foreign merchandise exported, exclusive of specie.	Total exports.
1790.....	\$23,000,000	\$22,460,844	\$19,666,000	\$539,156	\$20,205,156
1791.....	29,200,000	28,687,959	18,500,000	512,041	19,012,041
1792.....	31,500,000	29,746,902	19,000,900	1,753,098	20,753,098
1793.....	31,100,000	28,990,428	24,000,000	2,109,572	26,109,572
1794.....	34,600,000	28,073,767	26,500,000	6,526,233	33,026,233
1795.....	69,756,268	61,266,796	39,500,000	8,489,472	47,989,472
1796.....	81,436,164	55,136,164	40,764,097	26,300,000	67,064,097
1797.....	75,379,406	48,379,406	29,850,206	27,000,000	56,850,206
1798.....	68,551,700	35,551,700	28,527,097	33,000,000	61,527,097
1799.....	79,069,148	33,546,148	33,142,522	45,523,000	78,665,522
1800.....	91,252,768	52,121,891	31,840,903	39,130,877	70,971,780
1801.....	111,363,511	64,720,790	47,473,204	46,642,721	94,115,925
1802.....	76,333,333	40,558,362	36,708,189	35,774,971	72,483,160
1803.....	64,666,666	51,072,594	42,205,961	13,594,072	55,800,033
1804.....	85,000,000	48,768,403	41,467,477	36,291,597	77,699,074
1805.....	120,600,000	67,420,981	42,387,002	53,179,019	95,566,021
1806.....	129,410,000	69,126,764	41,253,727	60,283,236	101,536,963
1807.....	138,500,000	78,856,442	48,699,592	59,643,558	108,343,150
1817.....	99,250,000	79,891,931	68,313,500	19,358,069	87,671,569
1818.....	121,750,000	102,323,304	73,854,437	19,426,696	93,281,133
1819.....	87,125,000	67,959,317	50,976,838	19,165,683	70,142,521
1820.....	74,450,000	56,441,971	51,683,640	18,008,029	69,691,669
1821.....	62,585,724	43,696,405	43,671,894	10,824,429	64,974,382
1822.....	83,241,541	68,395,673	49,874,079	11,476,022	72,160,281
1823.....	77,579,267	51,310,736	47,155,408	21,170,635	74,699,030
1824.....	80,549,007	53,846,567	50,649,500	18,322,605	75,986,657
1825.....	96,340,075	66,395,722	66,944,745	23,793,588	99,535,388
1826.....	84,974,477	57,652,577	52,449,855	20,440,934	77,595,322
1827.....	79,484,068	54,901,108	57,878,117	16,431,830	82,324,827
1828.....	88,509,824	66,975,505	49,976,632	14,044,578	72,264,686

Statement of Commerce, Revenue, and Population—Continued.

Years.	Total Imports.	Imports consumed in the United States, exclusive of specie.	Domestic produce exported, exclusive of specie.	Foreign merchandise exported, exclusive of specie.	Total Exports.
1829.....	\$74,492,527	\$54,741,571	\$55,087,307	\$12,347,344	\$72,358,671
1830.....	70,876,920	49,575,099	58,524,878	13,145,857	73,849,508
1831.....	103,191,124	82,808,110	59,218,583	13,077,069	81,310,583
1832.....	101,029,266	75,327,688	61,726,529	19,794,074	87,176,943
1833.....	108,118,311	83,470,067	69,950,856	17,577,876	90,140,433
1834.....	126,521,332	86,973,147	80,623,662	21,636,553	104,336,973
1835.....	149,895,742	122,007,974	100,459,481	14,756,321	121,693,577
1836.....	189,980,035	158,811,392	106,570,942	17,767,762	128,663,040
1837.....	140,989,217	113,310,571	94,280,895	17,162,232	117,419,376
1838.....	113,717,404	86,552,598	95,500,880	9,417,690	108,486,616
1839.....	162,092,132	145,870,816	101,625,533	10,626,140	121,028,416
1840.....	107,141,519	86,250,335	111,660,561	12,008,371	132,085,946
1841.....	127,946,177	114,776,309	103,636,236	8,181,235	121,851,803
1842, (to September 30).....	100,162,087	87,996,318	91,799,242	8,078,753	104,691,534
1842, (to December 31, 3 months).....	21,584,599	12,431,376	25,895,451	1,713,112	28,115,493
1843, (Jan. 1 to June 30, 6 months).....	43,169,200	24,862,753	51,790,903	3,426,223	56,230,987
1844.....	108,435,035	96,390,548	99,531,774	6,214,058	111,200,046
1845.....	117,254,564	105,599,541	98,455,330	7,584,781	114,646,606
1846.....	121,691,797	110,048,859	101,718,042	7,865,206	113,488,516
1847.....	146,545,638	116,258,310	150,574,844	6,166,039	158,648,622

Statement of Commerce, Revenue, and Population—Continued.

Years.	Imports of specie.	Exports of specie, including American coin.	Net revenue.	Tonnage.	Population.
1790.....	-	-	\$4,399,473 09	478,377	3,921,326
1791.....	-	-	3,443,070 85	502,146	
1792.....	-	-	4,255,306 56	564,457	
1793.....	-	-	4,801,065 28	520,764	
1794.....	-	-	5,588,461 26	628,618	
1795.....	-	-	6,567,987 94	747,965	
1796.....	-	-	7,549,649 65	831,899	
1797.....	-	-	7,106,061 93	876,913	
1798.....	-	-	6,610,449 31	898,328	
1799.....	-	-	9,080,932 73	939,409	5,319,763
1800.....	-	-	10,750,778 93	972,492	
1801.....	-	-	12,438,235 74	947,492	
1802.....	-	-	10,479,417 61	892,104	
1803.....	-	-	11,098,565 33	949,172	
1804.....	-	-	12,936,487 04	1,042,404	
1805.....	-	-	14,667,698 17	1,140,368	
1806.....	-	-	15,845,521 61	1,208,736	
1807.....	-	-	26,283,348 49	1,268,548	
1817.....	-	-	17,176,385 00	1,399,912	
1818.....	-	-	20,283,608 76	1,225,185	
1819.....	-	-	15,005,612 15	1,260,751	9,654,596
1820.....	-	\$10,478,059	13,004,447 15	1,280,167	
1821.....	\$8,064,890	10,810,180	17,589,761 94	1,298,958	
1822.....	3,369,846	6,372,987	19,088,438 44	1,324,699	
1823.....	5,097,896	7,014,552	17,878,325 71	1,336,566	
1824.....	8,379,835	8,797,055	20,098,718 45	1,389,163	
1825.....	6,150,765	4,704,533	23,341,231 77	1,423,112	
1826.....	6,880,966	8,014,880	19,712,283 29	1,534,191	
1827.....	8,151,130	8,243,476	23,205,523 64	1,620,608	
1828.....	7,489,741			1,741,392	

Statement of Commerce, Revenue, and Population—Continued.

Years.	Imports of specie.	Exports of specie, including American coin.	Net revenue.	Tonnage.	Population.
1829.....	47,403,612	44,924,020	422,681,965	1,260,798	12,866,520
1830.....	8,155,964	2,178,773	21,922,391	1,191,776	
1831.....	7,305,945	9,014,931	24,224,441	1,267,847	
1832.....	5,907,504	5,656,340	28,465,237	1,439,450	
1833.....	7,070,368	2,611,701	29,032,508	1,606,151	
1834.....	17,911,632	2,076,758	16,214,957	1,758,907	17,069,453
1835.....	13,131,447	6,477,775	19,391,310	1,824,940	
1836.....	13,400,881	4,324,336	23,409,940	1,882,103	
1837.....	10,516,414	5,976,249	11,169,290	1,896,656	
1838.....	17,747,116	3,508,046	16,158,800	1,995,640	
1839.....	5,595,176	8,776,743	23,137,924	2,096,479	
1840.....	8,882,813	8,417,014	13,499,502	2,180,764	
1841.....	4,988,633	10,034,332	14,487,216	2,130,744	
1842, (to September 30).....	4,087,016	4,813,539	14,260,770	2,092,391	
1842, (to December 31, 3 months).....	7,440,112	506,930	3,927,137	2,174,862	
1843, (Jan. 1 to June 30, 6 months).....	14,880,223	1,013,861	7,046,843	2,158,603	
1844.....	5,830,429	5,454,214	26,183,570	2,280,095	
1845.....	4,070,242	8,606,495	27,528,112	2,417,002	
1846.....	3,777,732	3,905,268	26,712,667	2,562,085	
1847.....	24,121,289	1,907,739	23,747,864	2,839,046	

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

8.—A statement exhibiting the amount of Duties which accrued, but not received, on the 1st of December, 1846, 1st of November and 1st of December, 1847; the Gross Receipts from customs during the months of November, 1846 and 1847; the value of Domestic Exports (exclusive of coin and bullion) during the years ending on the 1st of December, 1846 and 1847; and also the value of Coin and Bullion imported during the periods last mentioned.

Districts.	Duties which accrued, but not received—		Gross receipts from customs.		Value of domestic exports (exclusive of coin and bullion) during the years ending—		Coin and Bullion imported during the years ending—	
	On the 1st of December, 1846.	On the 1st of November, 1847.	On the 1st of December, 1847.	In November, 1846.	In November, 1847.	On the 1st of December, 1846.	On the 1st of December, 1847.	On the 1st of December, 1847.
Panamaquoddy*.....	-	-	-	-	-	-	-	-
Machias.....	-	-	-	-	-	-	-	-
Penobscot.....	\$2,034 86	\$1,115 62	\$927 18	\$154 25	\$222 13	\$13,553 00	\$29,006 00	-
Bangor.....	-	2,032 39	-	176 28	-	10,275 00	-	-
Saco.....	-	-	-	-	-	8,214 00	2,532 00	-
Portland.....	182 00	6,765 00	3,986 00	215 86	8,036 20	612,618 00	657,437 00	\$8,916 00
Portsmouth.....	1,752 19	671 18	487 71	663 66	1,239 43	4,634 00	1,893 00	-
Vermont.....	-	-	-	1,404 00	2,200 00	231,005 00	287,692 00	190,029 00
Newburyport.....	639 36	1,763 19	-	108 46	4,019 85	-	-	-
Gloucester.....	1,373 00	-	280 00	287 00	121 00	54,238 00	53,235 00	-
Salem.....	23,198 22	3,026 46	3,292 69	4,503 38	15,928 85	723,346 00	921,323 00	77,983 00
Marblehead.....	69 40	-	41 82	29 00	-	1,294 00	3,160 00	-
Boston.....	334,187 39	193,449 46	228,624 51	166,098 47	324,083 06	6,640,857 00	8,906,245 00	12,814,730 00
Plymouth, Mass.....	202 95	-	-	-	-	-	-	-
Fall River.....	3,554 00	27 74	27 74	-	548 00	293,469 00	262,595 00	-
New Bedford.....	-	-	-	-	1,790 58	6,026 00	7,765 00	-
Edgartown.....	-	-	-	-	-	-	-	-
Nantucket.....	93 34	-	-	190 44	-	-	-	-
Providence.....	3,496 81	184 80	184 80	1,607 31	974 39	86,341 00	107,728 00	22,021 00
Bristol.....	418 30	3,362 44	3,195 16	-	187 28	46,555 00	90,086 00	1,700 00
Newport.....	-	-	-	-	-	16,703 00	15,067 00	13,684 00

* Returns from these ports not received when the statement was formed.

Statement exhibiting the amount of Duties, &c.—Continued.

Districts.	Duties which accrued, but not received—		Gross receipts from customs.		Value of domestic exports (exclusive of coin and bullion) during the years ending—		Coin and Bullion imported during the years ending—	
	On the 1st of December, 1846.	On the 1st of November, 1847.	On the 1st of December, 1847.	In November, 1846.	In November, 1847.	On the 1st of December, 1846.	On the 1st of December, 1847.	On the 1st of December, 1847.
New London.....	\$1,365 70	\$4,289 56	\$1,018 50	\$482 00	\$437 77	\$34,854 00	\$55,561 00	\$4,700 00
New Haven.....	-	-	-	536 47	-	492,048 00	-	37,150 00
Fairfield.....	-	-	-	-	-	38,442 00	-	-
Stonington.....	-	-	-	-	-	60,210 00	-	-
Oswegatchie.....	-	-	-	-	-	-	-	-
Champlain.....	-	-	-	-	-	-	-	-
Sackett's Harbor.....	-	-	-	86 77	148 90	56,877 00	88,943 00	68,127 00
Oswego.....	-	-	-	48 47	-	167,073 00	-	-
Genesee.....	-	-	-	377 72	-	274,768 00	456,627 00	-
Niagara.....	-	-	-	946 68	2,251 62	147,012 00	-	-
Buffalo.....	-	-	-	-	-	16,522 00	-	-
Sag Harbor.....	-	-	-	-	-	30,099,068 00	-	-
New York.....	856,752 25	639,428 80	758,546 00	485,547 20	1,025,030 60	47,968,862 00	762,679 00	8,732,382 00
Newark.....	132,515 66	169,610 31	184,411 46	58,622 60	126,617 16	18,428 00	-	-
Philadelphia.....	-	-	-	-	-	8,623,143 00	96,511 00	256,001 00
Delaware.....	36,761 00	60,449 00	60,449 00	10,522 72	30,000 00	133,063 00	3,849 00	-
Baltimore.....	961 94	624 68	624 68	519 52	-	9,843,760 00	177,367 00	170,112 00
Georgetown, D. C.....	4,374 63	2,784 44	2,784 44	484 96	10 50	98,713 00	-	-
Alexandria.....	4,020 90	5,036 30	3,759 10	5,830 62	2,702 30	1,037,094 00	13,094 00	12,531 00
Norfolk.....	-	-	-	-	-	2,199,468 00	37,275 00	54,295 00
Tappanhook.....	-	-	-	-	-	64,067 00	-	-
Cherrystone.....	-	-	-	-	-	1,212 00	1,800 00	1,800 00
Richmond.....	-	-	-	-	-	-	-	-
Petersburg.....	-	-	-	-	-	197,620 00	-	-
Wilmington, N. C.....	-	-	-	-	-	96,053 00	-	-

* Returns from these ports not received when the statement was formed.

Newbern.....	-	-	-	-	-	-	-	-	-
Washington*.....	-	-	-	-	-	-	-	-	-
Plymouth.....	-	-	-	-	-	-	-	-	-
Beaufort.....	-	-	-	-	-	-	-	-	-
Camden.....	70	71	-	-	-	206	95	-	-
Georgetown, S. C.....	-	-	-	-	-	26	79	-	-
Charleston*.....	-	-	-	-	-	-	-	-	-
Savannah.....	-	-	-	-	-	-	-	-	-
St. Mary's, Ga.....	-	-	-	-	-	-	-	-	-
Key West.....	-	-	-	-	-	-	-	-	-
Appalachicola.....	228	94	-	-	-	324	57	-	-
Mobile.....	1,649	46	-	-	-	558	05	-	-
New Orleans.....	49,353	66	76,181	37	2,053	151,287	13	90	00
Texas.....	-	-	16,337	08	85,000	-	-	00	00
St. Louis.....	-	-	407	81	4,301	827	20	81	00
Louisville.....	-	-	-	-	-	73	80	-	-
Cincinnati.....	-	-	169	60	169	1,827	00	60	00
Cuyahoga.....	-	-	-	-	-	677	94	-	-
Sandusky.....	-	-	-	-	-	4	00	-	-
Detroit.....	164	00	-	-	-	534	57	-	-
Chicago.....	-	-	-	-	-	-	-	-	-
Total.....	1,455,720	47	1,185,757	53	1,344,166	895,791	80	10	00

* Returns from these ports not received when this statement was formed.

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

9.—*A statement exhibiting the value of Foreign Merchandise imported and reëxported annually, from the year 1790 to 1847, inclusive, omitting from 1808 to 1816, both inclusive, as a period during which the commerce of the United States was interrupted by the embargo, non-intercourse, war, and the continuance of the war duties until the 30th of June, 1816; and, also, the amount which remained for consumption annually during the same period.*

Years ending—	Value of Foreign Merchandise.		
	Imported.	Reëxported.	Consumed.
September 30, 1790.....	\$23,000,000	\$539,156	\$22,460,844
1791.....	29,200,000	512,041	28,687,959
1792.....	31,500,000	1,753,098	29,746,902
1793.....	31,100,000	2,109,572	28,990,428
1794.....	34,600,000	6,526,233	28,073,767
1795.....	69,756,268	8,489,472	61,266,796
1796.....	81,436,164	26,300,000	55,136,164
1797.....	75,379,406	27,000,000	48,379,406
1798.....	68,551,700	33,000,000	35,551,700
1799.....	79,069,148	45,523,000	33,546,148
1800.....	91,252,768	39,130,877	52,121,891
1801.....	111,363,511	46,642,721	64,720,790
1802.....	76,333,333	35,774,971	40,558,362
1803.....	64,666,666	13,594,072	51,072,594
1804.....	85,000,000	36,231,597	48,768,403
1805.....	120,600,000	53,179,019	67,420,981
1806.....	129,410,000	60,283,236	69,126,764
1807.....	138,500,000	59,643,558	78,856,442
1817.....	99,250,000	19,358,069	79,891,931
1818.....	121,750,000	19,426,696	102,323,304
1819.....	87,125,000	19,165,683	67,959,317
1820.....	74,450,000	18,008,029	56,441,971
1821.....	62,585,724	21,302,488	41,283,236
1822.....	83,241,511	22,286,202	60,955,309
1823.....	77,579,267	27,543,622	50,035,645
1824.....	80,549,007	25,337,157	55,211,850
1825.....	96,340,075	32,590,643	63,749,432
1826.....	84,974,477	24,539,612	60,434,865
1827.....	79,484,068	23,403,136	56,080,932
1828.....	88,509,824	21,595,017	66,914,807
1829.....	74,492,527	16,658,478	57,834,049
1830.....	70,876,920	14,387,479	56,489,441
1831.....	103,191,124	20,033,526	83,157,598
1832.....	101,029,266	24,039,473	76,989,793
1833.....	108,118,311	19,822,735	88,295,576
1834.....	126,521,332	23,312,811	103,208,521
1835.....	149,895,742	20,504,495	129,391,247
1836.....	189,980,035	21,746,360	168,233,675
1837.....	140,989,217	21,854,962	119,134,255
1838.....	113,717,404	12,452,795	101,264,609
1839.....	162,092,132	17,494,525	144,597,607
1840.....	107,141,519	18,190,312	88,951,207
1841.....	127,946,177	15,499,081	112,447,096
1842.....	100,162,087	11,721,538	88,440,549
9 months—to 30th June, 1843.....	64,753,799	6,552,707	58,201,092
Year—to 30th June, 1844.....	108,435,035	11,484,867	96,950,168
1845.....	117,254,564	15,346,830	101,907,734
1846.....	121,691,797	11,346,623	110,345,174
1847.....	146,545,638	8,011,158	138,534,480

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

10.—*A statement exhibiting the value of Domestic Produce and Foreign Merchandise exported annually, from the year 1790 to 1847, inclusive, omitting from 1808 to 1816, both inclusive, as a period during which the commerce of the United States was interrupted by the embargo, non-intercourse, war, and the continuance of the war duties until the 30th of June, 1816.*

Years ending—	Value of exports.		
	Domestic produce, &c.	Foreign merchandise.	Total.
September 30, 1790.....	\$19,666,000	\$539,156	\$20,205,156
1791.....	18,500,000	512,031	19,012,041
1792.....	19,000,000	1,753,098	20,753,098
1793.....	24,000,000	2,109,572	26,109,572
1794.....	26,500,000	6,526,233	33,026,233
1795.....	39,500,000	8,489,472	47,989,472
1796.....	40,764,097	26,300,000	67,064,097
1797.....	29,850,306	27,000,000	56,850,306
1798.....	28,527,097	33,000,000	61,527,097
1799.....	33,142,522	45,523,000	78,665,522
1800.....	31,840,903	39,130,877	70,971,780
1801.....	47,473,204	46,642,721	94,115,925
1802.....	36,708,189	35,774,971	72,483,160
1803.....	42,205,961	13,594,072	55,800,033
1804.....	41,467,477	36,231,597	77,699,074
1805.....	42,387,002	53,179,019	95,566,021
1806.....	41,253,727	60,283,236	101,536,963
1807.....	48,699,592	59,643,558	108,343,150
1817.....	68,313,500	19,358,069	87,671,569
1818.....	73,854,437	19,426,696	93,281,133
1819.....	50,976,838	19,165,683	70,142,521
1820.....	51,683,640	18,008,029	69,691,669
1821.....	43,671,894	21,302,488	64,974,382
1822.....	49,874,079	22,246,202	72,160,281
1823.....	47,155,408	27,543,622	74,699,030
1824.....	50,649,500	25,337,157	75,986,657
1825.....	66,944,745	32,590,643	99,535,388
1826.....	53,055,710	24,539,612	77,595,322
1827.....	58,921,691	23,403,136	82,324,827
1828.....	50,669,669	21,595,017	72,264,686
1829.....	50,700,193	16,658,478	72,358,671
1830.....	59,462,029	14,387,479	73,849,508
1831.....	61,277,057	20,033,526	81,310,583
1832.....	63,137,470	24,039,473	87,176,943
1833.....	70,317,698	19,822,735	90,140,433
1834.....	81,024,162	23,312,811	104,336,973
1835.....	101,189,082	20,504,495	121,693,577
1836.....	106,916,680	21,746,360	128,663,040
1837.....	95,564,414	21,854,962	117,419,376
1838.....	96,033,821	12,452,795	108,486,616
1839.....	103,533,891	17,494,525	121,028,416
1840.....	113,895,634	18,190,312	132,085,946
1841.....	106,382,722	15,469,081	121,851,803
*1842.....	92,969,996	11,721,538	104,691,534
9 months—to June 30, 1843.....	77,793,783	6,552,697	84,346,480
12 months—to June 30, 1844.....	99,715,179	11,484,867	111,200,046
1845.....	99,299,776	15,346,830	114,646,606
1846.....	102,141,893	11,346,623	113,488,516
1847.....	150,637,464	8,011,158	158,648,622
*The exports for the quarter—say from June 30 to September 30, 1842.....	15,101,835	2,361,839	17,463,674
Making the year—say from June 30, 1842, to June 30, 1843.....	92,895,618	8,914,536	101,810,154

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

11.—A statement exhibiting the value of Exports and Imports (exclusive of coin and bullion) annually, from 1821 to 1847, inclusive; and also, the excess of exportation over importation, and of importation over exportation.

Years ending—	Value of exports.			Value of im-ports.	Exportation over impor-tation.	Importation over expor-tation.
	Domestic pro-duce.	Foreign mer-chandise.	Total.			
September 30, 1821.....	\$43,671,894	\$10,824,429	\$54,496,323	\$54,520,834	-	\$24,511
1822.....	49,874,079	11,476,022	61,350,101	79,871,695	-	18,521,594
1823.....	47,155,408	21,170,635	68,326,043	72,481,371	-	4,155,328
1824.....	50,649,500	18,322,605	68,972,105	72,169,172	-	3,197,067
1825.....	66,944,745	23,793,588	90,738,333	90,189,310	\$549,023	-
1826.....	52,449,855	20,440,934	72,890,789	78,093,511	-	5,202,722
1827.....	57,878,117	16,431,830	74,309,947	71,332,938	2,977,009	-
1828.....	49,976,632	14,044,578	64,021,210	81,020,083	-	16,998,873
1829.....	55,087,307	12,347,344	67,434,651	67,088,915	345,736	-
1830.....	58,524,878	13,145,857	71,670,735	62,720,956	8,949,779	-
1831.....	59,218,583	13,077,069	72,295,652	95,885,179	-	23,589,527
1832.....	61,726,529	19,794,074	81,520,603	95,121,762	-	13,601,159
1833.....	69,950,856	17,577,876	87,528,732	101,047,943	-	13,519,211
1834.....	80,623,662	21,636,553	102,260,215	108,609,700	-	6,349,485
1835.....	100,459,481	14,756,321	115,215,802	136,764,295	-	21,548,493
1836.....	106,570,942	17,767,762	124,338,704	176,579,154	-	52,240,450
1837.....	94,280,895	17,162,232	111,443,127	130,472,803	-	19,029,676
1838.....	95,560,880	9,417,690	104,978,570	95,970,288	9,008,282	-
1839.....	101,625,533	10,626,140	102,251,673	156,496,956	-	54,245,283
1840.....	111,660,561	12,008,371	123,668,932	98,258,706	25,410,226	-
1841.....	103,636,236	8,181,235	111,817,471	122,957,544	-	11,140,073
1842.....	91,799,242	8,078,753	99,877,995	96,075,071	3,802,924	-
9 months—to June 30, 1843.....	77,686,354	5,139,335	82,825,689	42,433,464	40,392,225	-
12 months—to June 30, 1844.....	99,531,774	6,214,058	105,745,832	102,604,606	3,141,226	-
1845.....	98,455,330	7,584,781	106,040,111	113,184,322	-	7,144,211
1846.....	101,718,042	7,865,206	109,583,248	117,914,065	-	8,330,817
1847.....	150,574,844	6,166,039	156,740,883	122,424,349	34,316,534	-

DANIEL GRAHAM, Register.

12.

A statement exhibiting the amount of Coin and Bullion imported and exported annually, from 1821 to 1847, inclusive; and, also, the amount of importation over exportation, and of exportation over importation, during the same years.

Years ending—	COIN AND BULLION.			
	Exported.	Imported.	Excess of	
			Importation over exportation.	Exportation over importation.
Sept. 30, '21	\$10,478,059	\$8,064,890	-	\$2,413,169
" 1822	10,810,180	3,369,846	-	7,440,334
" 1823	6,372,987	5,097,896	-	1,275,091
" 1824	7,014,552	8,379,835	\$1,365,283	-
" 1825	8,797,055	6,150,765	-	2,646,290
" 1826	4,704,533	6,880,966	2,176,433	-
" 1827	8,014,880	8,151,130	136,250	-
" 1828	8,243,476	7,489,741	-	753,735
" 1829	4,924,020	7,403,612	2,479,592	-
" 1830	2,178,773	8,155,964	5,977,191	-
" 1831	9,014,931	7,305,945	-	1,708,986
" 1832	5,656,340	5,907,504	251,164	-
" 1833	2,611,701	7,070,368	4,458,667	-
" 1834	2,076,758	17,911,632	15,834,874	-
" 1835	6,477,775	13,131,447	6,653,672	-
" 1836	4,324,336	13,400,881	9,076,545	-
" 1837	5,976,249	10,516,414	4,540,165	-
" 1838	3,508,046	17,747,116	14,239,070	-
" 1839	8,776,743	5,595,176	-	3,181,567
" 1840	8,417,014	8,882,813	465,799	-
" 1841	10,034,332	4,988,633	-	5,045,699
" 1842	4,813,539	4,087,016	-	726,523
9 months, to June 30, '43	1,520,791	22,320,335	20,799,544	-
Year, to— June 30, '44	5,454,214	5,830,429	376,215	-
" 1845	8,606,495	4,070,242	-	4,536,253
" 1846	3,905,268	3,777,732	-	127,536
" *1847	1,907,739	24,121,289	22,213,550	-

* Including \$62,620 of American coin.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 8, 1847.*

DANIEL GRAHAM, *Register.*

D D.

Statement showing the value of Cotton and of other Domestic Produce exported from 1790 to 1807.

Years.	Value of cotton exported.	Other domestic produce.	Total exports.
1790.....	\$58,000	\$19,608,000	\$19,666,000
1791.....	52,000	18,448,000	18,500,000
1792.....	41,428	18,958,572	19,000,000
1793.....	160,000	23,840,000	24,000,000
1794.....	550,000	25,950,000	26,500,000
1795.....	2,281,250	37,218,750	39,500,000
1796.....	2,226,500	38,537,597	40,764,097
1797.....	1,292,000	28,558,206	29,850,206
1798.....	3,639,999	24,887,098	28,527,097
1799.....	4,180,000	28,962,522	33,142,522
1800.....	4,984,000	26,856,903	31,840,903
1801.....	9,196,000	38,277,204	47,473,204
1802.....	5,225,000	31,483,189	36,708,189
1803.....	7,809,000	34,396,961	42,205,961
1804.....	7,620,000	33,847,477	41,467,477
1805.....	9,276,666	33,110,336	42,387,002
1806.....	8,250,000	33,003,727	41,253,727
1807.....	14,233,000	34,466,592	48,699,592
	81,074,843	530,411,134	611,485,977

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

F F.

Statement of the Debt of the United States on the 4th March, 1845.

Of the principal and interest of the old funded and unfunded debt.	\$176,450 55
Treasury notes issued during the war of 1812.	4,317 44
Certificates of the Mississippi stock.	4,320 09
Debt of the corporate cities of the District of Columbia.	1,200,000 00
Outstanding Treasury notes of the issues of 1837 to 1843.	1,244,779 22
Loan of 1841, at 6 per cent., (interest ceased 31st December, 1844).	210,814 94
Loan of 1842, at 6 per cent.	8,343,886 03
Loan of 1843, at 5 per cent.	6,604,231 35
	17,788,799 62

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*DANIEL GRAHAM, *Register.*

G G.

TREASURY OF THE UNITED STATES, *December 6, 1847.*

The aggregate amount deposited in specie with the Assistant Treasurer of the United States, at New York, to the credit of the Treasurer of the United States, in August, 1847, was \$5,795,720 92.

W. SELDEN,

Treasurer of the United States.

H H.

UNITED STATES ASSISTANT TREASURER'S OFFICE,
NEW YORK, *December 2, 1847.*

SIR: In obedience to yours of the 29th ultimo, requesting a statement of the amount of specie deposited in this office, in each month, from January 1, 1847, to the close of the month of November, I make the following report viz :

January.	\$764,104 91
February.	3,476,822 89
March.	1,959,685 00
April.	3,679,597 47
May.	3,516,503 67
June.	3,623,401 06
July.	3,127,112 10

August.....	5,763,787 53
September.....	2,119,412 06
October.....	1,253,361 68
November.....	620,955 83
	29,904,744 19

In addition to the above, there has been received from the mint at Philadelphia, as follows, viz:

July.....	\$200,000
August.....	400,000
September.....	400,000
November.....	1,875,000

Your obedient servant,

W. C. BOUCK.

Hon. R. J. WALKER,

Secretary of the Treasury of the United States.

—
K K.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *December 8, 1847.*

SIR: I have the honor to submit the following statement of the amount of Treasury notes received at this office on account of customs during each month, from the 1st December, 1846, to the 1st December, 1847, viz:

1846, December.....	\$288,000
1847, January.....	694,150
February.....	519,500
March.....	142,750
April.....	101,850
May.....	174,550
June.....	250
July.....	23,400
August.....	13,450
September.....	650
October.....	50
November.....	74,300
	2,029,900

I have the honor to be, very respectfully, your obedient servant,

WM. COLLINS.

Hon. R. J. WALKER,

Secretary of the Treasury.

No. 3.

Proposals for Loan of 1847.

ACCEPTED BIDS.

Name.	Amount.	Premium.
Albert, Jacob.....	\$80,000	3-10 per cent.
Albree, John.....	20,000	do.
Blake, John B.....	4,000	do.
Bradley, W. C.....	2,000	1 do.
Bank of North America, Philadelphia.....	200,000	1 do.
Best, Anthony.....	300	1 do.
Burrows, R. J.....	20,000	4-10 do.
Bank of Northern Liberties.....	28,000	do.
Benson, Alexander & Co.....	55,000	do.
Bank of Metropolis.....	100,000	do.
Bayly, William F.....	3,000	do.
Bank, New York State Stock Security.....	10,000	do.
Corbin, Abel Rathburn.....	17,000	do.
Corcoran & Riggs.....	* 18,000,000	do.
Clapp, Asa.....	16,000	do.
Clagett, Eli.....	60,000	2-5 do.
Chester, Andrew J.....	10,000	8-10 do.
Cohen, I.....	25,000	do.
Dalrymple, W. F. .*	20,000	do.
Dunbar, Elou.....	20,000	do.
Dewey, Charles.....	3,000	1 do.
English, W. H.....	500	1 do.
Fuller, Calvin P.....	3,000	2 do.
Grigsby, Hugh B.....	10,000	do.
Goff, Hiram S.....	10,000	1 1-10 do.
Hutton, G. M.....	10,000	do.
Heaton, H. W.....	3,000	do.
Haseltine, Jno.....	10,000	do.
Harris, Thomas D.....	500	do.
Haddock, Daniel, jr.....	10,000	do.
Johnson, Cave.....	2,500	1 do.
Haley, Isaac.....	10,000	1 do.
Jackson, B. L., & Brother.....	15,000	do.
Jackson, W. B.....	5,000	do.
Jones, Philip D. Catesby.....	3,000	1 do.
Knapp, Charles.....	10,000	do.
Lane, Jesse.....	3,000	1 do.
Lambert & McKenzie.....	10,000	6-10 do.
Leiper, Samuel M.....	5,000	do.
Mattocks, John.....	5,000	1 do.
Mitchell & Mure.....	15,000	1 do.
Millard, J. Edmund.....	2,500	do.
Morrill, Mrs. Mary.....	1,500	6-10 do.
Moore, Roger S.....	25,000	1 do.
Noyes, David P.....	10,000	1 do.
Newell, L.....	1,000	do.
Osborn, Isaac.....	3,000	do.
O'Donnell, Columbus.....	10,000	do.
Owen, W. L.....	10,000	do.
Paul & Brown.....	12,000	1 do.
Poland, Jenkins & Co.....	2,500	1 do.
Provident Institution for Saving for Salisbury and Amesbury	15,000	do.
Potter, Barrett.....	2,000	1 do.
Pennoyer, James.....	16,000	1 do.
Phelps, John S.....	14,000	2 do.

* From the award on this bid was first deducted the whole amount of all other bids at the same, or at a higher premium.

No. 3—Continued.

Name.	Amount.	Premium.
Poincignor, E.	\$6,000	2 per cent.
Parker, George & Thomas	20,000	do.
Riggs, E.	1,650,000	15-100 do.
Reily, Barbara	1,000	do.
Rosengarter & Denis	10,000	do.
Reed, Hezekiah H.	10,000	do.
Rogers, Evans.	10,000	do.
Phelps, Warren	1,500	do.
Sears, Joshua	15,000	do.
Smith, Albert	1,000	do.
Southgate, Isaac	2,000	do.
Smith, Richard, (for sundry persons)	16,250	do.
Silver, Isaiah	3,000	do.
Silver, Isaiah	3,000	do.
Smith, Edwin & Thomas Burton	9,000	do.
Thompson, John	500,000	3-10 do.
Trustees of the Philip Exeter Academy	10,000	do.
Thayer, Joseph H.	2,500	do.
Vose, F.	1,000	do.
Wood, Robert Serrill	1,800	do.
White, Henry	15,000	do.
White, Arthur E.	5,000	do.
Warren, J. W.	10,000	do.
White, L. J.	3,000	do.
White, L. J.	3,000	do.
White, L. J.	2,000	do.
White, L. J.	1,000	do.
White, L. J.	1,000	do.
White, John	20,000	do.
	21,291,350	

REJECTED BIDS.

Alnut, James W.	\$10,000	Par.
Burrows, R. I.	20,000	do.
Barhydt, D. P.	500	do.
Blake, John B.	4,000	do.
Bodmer, Henry, jr.	5,000	do.
Bradlee, Josiah	60,000	do.
Bull, G. W.	5,000	do.
Brodhead, Richard	4,000	do.
Budd, J. B.	10,000	1-10 per cent.
Bank, New York State Stock Security	20,000	Par.
Barnard, Henry	5,000	do.
Bank, Piscataqua, Exchange	10,000	do.
Bank, State, at Charlestown	95,000	do.
Bishop, James	10,000	do.
Bridge, M.	6,100	do.
Bank, Troy City	63,000	do.
Bank, Franklin, Washington, Pennsylvania	10,000	do.
Bank, Savings, Buffalo	5,000	do.
Clark, M. M.	20,000	do.
Chubb & Schenck	112,000	1-10 per cent.
Chubb & Schenck	30,000	Par.
Camman & Whitehouse	140,000	do.
Cohen, I.	10,000	do.
Cohen, I.	5,000	7-100 per cent.
Cherry, William, jr.	1,500	Par.
Campbell, John H.	3,000	do.
Denison, Marcus	25,000	do.

No. 3—Continued.

Name.	Amount.	Premium.
Dewey, J. Y.	\$3,000	Par.
Delafield, H. & W.	5,000	do.
Dowdney, John.	4,000	do.
Duhring, Henry.	5,000	do.
Dohnert, John H.	10,000	do.
Euston, William.	12,000	do.
English, William H.	500	do.
Fairfax, Henry, sr.	10,000	do.
Gallagher, James G.	3,500	do.
Goodwin, Nathaniel.	4,000	do.
Goodwin, Jeremiah.	5,000	1-10 per cent.
Gardner, John.	50,000	Par.
Harris, John S.	2,000	do.
Hutchinson, Hiram.	60,000	do.
Hutchinson, Hiram, (for John Springs).	20,000	do.
Hammond, David.	1,500	do.
Homes, George.	2,000	do.
Hubbard, Henry.	5,000	do.
Hamilton, John P.	350,000	1-10 per cent.
Holbrook, S. A.	5,000	Par.
Huger, Alfred.	2,000	do.
Henshaw, David.	7,000,000	1-16 per cent.
Hamilton, John P.	650,000	5 mills in \$100.
Hooper, R. C.	45,000	Par.
Harrison, H. T.	3,000	do.
Ingoldsby, Felix.	15,000	do.
Insurance Company of the State of Pennsylvania.	20,000	1-10 per cent.
Insurance Company of South Carolina.	200,000	Par.
Jones, Isaac, (as trustee).	14,000	do.
Jones, Isaac, (as executor).	20,000	do.
Johnson, Ralph C.	50,000	do.
Jackson, John.	3,000	do.
Kellogg, John.	2,000	do.
Kent, M.	5,000	do.
Loud, Jacob H.	28,000	do.
Looper, R. F.	3,000	do.
Linebach, Charles F.	400	do.
Lovell, Warren.	6,100	do.
Lake, Joseph S. & Co.	100,000	100.10 for \$100.
Lake, Joseph S. & Co.	100,000	100.7 for \$100.
Lake, Joseph S. & Co.	200,000	100.5 for \$100.
Lake, Joseph S. & Co.	100,000	Par.
Lighthall, William.	1,000	do.
Langdon, James R.	8,000	do.
Martin & Co.	30,000	do.
Moye, Wyatt.	40,000	do.
Mims, Caswell.	4,000	do.
McIntosh, George.	75,000	do.
McKenzie, Lewis.	10,000	do.
Newell, L.	1,000	do.
Neely, John.	400	do.
Openheim, H. W.	2,000	do.
Otis, H. G.	10,000	do.
Ohio Life Insurance and Trust Company of New York.	600,000	1-20 per cent.
O'Donnell, Columbus.	20,000	Par.
Patchin, A. D.	50,000	do.
Penn, Daniel.	8,000	do.
Porter, M. K.	1,000	do.
Phelps, Warren.	500	do.
Paul & Brown.	5,000	do.
Phelps, Lancelot.	1,000	do.
Paul, Comgys.	10,000	1-100 per cent.
Purdy, Elijah F.	800	Par.

No. 3—Continued.

Name.	Amount.	Premium.
Prait, E., & Brother.....	\$20,000	Par.
Prentiss, Samuel.....	4,000	do.
Reid, Thomas.....	10,000	do.
Raymond, Edward A.	50,000	do.
Riordan, James.....	500	do.
Rawlings, W. C.	10,000	do.
Richardson, John.....	20,000	1-10 per cent.
Richardson, John.....	20,000	1-100 per cent.
Sears, Joshua.....	15,000	Par.
Steward, John.....	2,000	1-10 per cent.
Scott, John M.	2,500	do.
Smith, James.....	20,000	Par.
Schroeder, Henry C. J.	2,000	do.
Shattuch, George C.	15,000	do.
Suydam, Lambert.....	40,000	1-100 per cent.
Sanders, George N.	1,000,000	Par.
Travers, John.....	8,000	do.
Tunis, John.....	5,000	do.
Thayer, J. E., & Brother.....	36,500	do.
Ward, John, & M. Morgan.....	12,000,000	1-20 of 1 pr. ct.
Winslow & Perkins, two-thirds of loan not absolutely sub- scribed for.....	11,333,333	1-20 per cent.
Winslow & Perkins.....	1,000,000	do.
Wright, William.....	30,000	Par.
Wilkins, Jeremiah H.	2,000	do.
Waters, F. G., (trustee).....	15,000	do.
White, Arthur E.....	5,000	do.
White, J.	20,000	do.
White, L. J.	5,000	do.
Wolff, C.	5,000	do.
Wilson, G. B.	100,000	do.
Wilkinson, J.	5,000	do.
	\$36,431,633	

RECAPITULATION.

Total amount bid.....	\$57,722,983
Above par.....	\$54,883,183
At par.....	2,839,800
	<u>57,722,983</u>

L L.

Table exhibiting the value of Imports remaining in warehouse on the 30th of September, 1847.

Species of merchandise.	In the warehouses of—										Rate of duty.	Duties.
	Boston.	New York.	Philadelphia.	Baltimore.	New Orleans.	Charleston.	Norfolk.	Portland.	Other districts.	Total value.		
Ale and porter	-	-	-	-	\$1,644	-	-	-	-	\$1,644	Per ct.	\$493 20
Bagging	-	\$4,071	-	-	-	-	-	-	-	4,071	30	814 20
Beads	-	5,047	-	-	-	-	-	-	-	5,047	20	1,514 10
Beans, vanilla	-	2,754	-	-	411	-	-	-	-	3,165	30	633 00
Beeswax	\$249	11,662	-	-	277	-	-	-	\$5	12,193	20	2,438 60
Brushes	-	1,357	-	-	-	-	-	-	-	1,357	30	407 10
Buckles	-	1,224	-	-	-	-	-	-	-	1,224	30	367 20
Buttons	-	1,725	-	-	-	-	-	-	-	1,725	25	431 25
Camlets of mohair	-	-	-	-	1,011	-	-	-	-	1,011	25	252 75
Clothing, ready-made	625	1,464	-	-	660	-	-	-	-	2,776	30	832 80
Coal	9,297	2,025	-	-	-	\$178	-	\$125	-	11,625	30	3,487 50
Cocoa	-	2,918	-	\$3,050	4,648	-	-	-	-	10,616	10	1,061 60
Corks	-	1,590	-	-	515	-	-	-	-	2,105	30	631 50
Cotton velvets and hosiery	472	6,956	\$37,644	1,261	638	-	-	-	-	46,971	20	9,394 20
cords, gimps, galloons, &c. . .	-	1,764	-	-	1,598	-	-	-	-	1,764	30	529 20
tamboured muslins	-	-	-	-	1,598	-	-	-	-	1,598	30	479 40
twist yarn and thread	-	9,805	-	-	2,165	-	-	-	-	11,970	25	2,992 50
manufactures not specified ..	72,899	182,221	103,640	129	77,858	-	-	-	-	436,747	25	109,186 75
Cotton and worsted goods	-	38,954	-	-	-	-	-	-	-	38,954	25	9,738 50
Cotton and woolen goods	-	18,103	-	-	-	-	-	-	-	18,103	30	5,430 90
Drugs	-	118	-	-	-	-	-	-	-	1,831	20	366 20
Earthenware	27,039	9,171	166	614	884	-	-	-	-	37,874	30	11,362 20

L.L.—Table exhibiting the value of Imports remaining in warehouse—Continued.

Species of merchandise.	In the warehouses of—									Rate of duty.	Duties.
	Boston.	New York.	Philadelphia.	Baltimore.	New Orleans.	Charleston.	Norfolk.	Portland.	Other districts.			Total value.
Feathers and flowers, artificial.	-	\$5,070	-	-	\$96	-	-	-	-	\$5,156	\$1,546 80
Fish, dried or smoked.	\$7,924	44	-	-	-	-	-	-	-	7,968	1,593 60
mackerel.	13,979	3,825	\$3,068	\$2,097	-	-	-	-	\$358	23,327	4,665 40
all other.	26,089	-	-	-	45	-	-	-	-	26,089	5,217 80
Fruits, almonds and currants.	-	6,572	-	-	-	-	-	-	-	6,617	2,646 80
raisins.	3,764	6,170	-	-	-	-	-	-	-	9,934	3,973 60
Furs, dressed on the skin.	-	1,280	-	-	-	-	-	-	-	1,280	256 00
Glass, cut, not specified.	-	9,589	-	-	-	-	-	-	-	9,589	3,835 60
plain, not specified.	-	6,480	-	-	-	-	-	-	-	6,480	1,944 00
plates, and frames for mirrors.	-	6,071	4,964	-	-	-	-	-	-	11,035	3,310 50
Grass cloth.	3,503	-	-	-	-	-	-	-	-	3,503	875 75
Gum Arabic.	-	1,404	-	-	-	-	-	-	-	1,404	140 40
Gunny bags.	-	2,490	-	258	-	-	-	-	125	2,673	574 60
Hats and bonnets of straw, grass, chip, or palmetto.	-	23,660	-	14,311	1,444	-	-	-	-	39,415	11,824 50
Hats, of silk.	-	-	-	-	241	-	-	-	-	241	72 30
Hemp, unmanufactured.	18,138	-	-	-	-	-	-	-	-	18,138	5,441 40
manufactures of, stems.	4,752	-	-	-	-	-	-	-	-	4,752	950 40
sail duck.	6,061	610	-	-	-	-	-	-	-	6,671	1,334 20
ravens duck.	1,955	-	-	-	-	-	-	-	-	1,955	391 00
burials.	7,816	-	-	720	-	-	-	-	-	8,536	1,707 90
cordage.	14,384	-	-	-	-	-	-	-	-	14,384	3,596 00
twines.	912	-	-	-	-	-	-	-	-	912	978 60

carpeting.....	3,311	-	-	-	-	-	-	-	-	3,311	30	993 30
Worsted, manufactures of.....	2,982	-	-	-	-	-	-	-	-	29,100	30	7,524 60
stuff goods.....	-	-	-	-	-	-	-	-	-	47,225	30	12,820 75
Wood, unmanufactured.....	-	-	-	-	-	-	-	-	-	8,337	25	1,667 40
dye, in sticks.....	4,230	-	-	-	-	-	-	-	-	-	20	284 80
Articles not enumerated, and not exceeding in value \$1000 each, viz.:												
At 5 per cent.....	-	-	-	-	-	-	-	-	-	287	-	19 65
At 10 per cent.....	-	-	-	-	-	-	-	-	-	1,428	-	172 60
At 15 per cent.....	-	-	-	-	-	-	-	-	-	687	-	103 05
At 20 per cent.....	669	-	-	-	-	-	-	-	-	5,512	-	1,262 60
At 25 per cent.....	-	-	-	-	-	-	-	-	-	291	-	72 75
At 30 per cent.....	1,570	-	-	-	-	-	-	-	-	6,579	-	3,062 70
At 40 per cent.....	-	-	-	-	-	-	-	-	-	215	-	86 00
	676,756	1,873,254	509,365	128,184	214,516	57,147	13,744	52,222	93,570	3,618,758	-	1,264,624 55

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 8, 1847.

DANIEL GRAHAM, Register.

No. 4.

TREASURY DEPARTMENT, *October 22, 1846.*

This Department will issue Treasury notes to the amount of three millions of dollars, bearing an interest of 5 2-5 per cent. per annum, payable to the order of persons or corporations making deposits therefor, in specie, in sums not of less than one thousand dollars, with either the Treasurer of the United States, Assistant Treasurer at Boston, New York, Charleston, or St. Louis, or Treasurers of the mint at Philadelphia or New Orleans. The notes will bear even date with the date of deposit.

R. J. WALKER, *Secretary of the Treasury.*

No. 5.

TREASURY DEPARTMENT, *February 9, 1847.*

Sealed proposals will be received, until the 10th day of April next, inclusive, for a loan of eighteen millions of dollars, under the act of the 28th January last, authorizing the issue of Treasury notes, &c., on Treasury notes to be issued under said act, payable two years after the date of said notes, with interest, at the rate of six per cent. per annum, payable semi-annually. The bids, in all cases, must be unconditional, and without any reference to the supposed bids of others, or they may not be considered. The bids should state distinctly, in all cases, the premium offered. No bids will be received below par.

To give an opportunity to all persons to participate in the investment of funds in these notes, which, on account of the privilege of funding, may hereafter be materially enhanced in value, bids will be received for the lowest denomination of notes authorized by the law, as well as for higher sums.

The Department reserves the right of fixing the periods when the money must be paid, so as not to be required to anticipate the wants of the Government, or allow any interest until the money is actually paid. The money payable on the loan can be deposited with the Treasurer of the United States, the Treasurer of the mint at Philadelphia or the branch mint at New Orleans, or with any of the Assistant Treasurers at Boston, New York, Charleston, or St. Louis.

R. J. WALKER, *Secretary of the Treasury.*

MM.

Comparative statement of foreign, coasting, and total Tonnage of the United States, showing its increase and decrease in the several years mentioned.

	Foreign.	Coastwise.	Total.
1789 } 18 years	{ 123,893	68,607	201,562
1807 }	{ 848,307	349,028	1,268,548
	724,414	280,421	1,066,986
Increase	584.21 per cent. or 32.48 per annum.	408.77 per cent. or 22.71 per annum.	529.35 per cent. or 29.41 per annum.
1789 } 3 years	{ 123,893	68,607	201,562
1792 }	{ 411,438	120,957	564,457
	287,545	52,350	362,895
Increase	232.09 per cent. or 77.36 per annum.	76.30 per cent. or 25.43 per annum.	180.50 per cent. or 60.16 per annum.
1816 } 16 years	{ 800,760	522,165	1,372,219
1832 }	{ 686,990	649,627	1,439,450
	113,770	127,462	67,231
Decrease of	14.20 per cent. or 88.100 per annum.	Increase 24.41 per cent. Increase 1.50 per ann.	Increase 4.89 per cent. Increase 30.100 per an.
1832 } 10 years	{ 686,990	649,627	1,439,450
1842 }	{ 975,359	1,045,753	2,092,391
	288,369	396,126	652,941
Increase	41.97 per cent. or 4.19 per annum.	60.97 per cent. or 6.09 per annum.	45.36 per cent. or 4.53 per annum.
1842 } 4 years	{ 975,359	1,045,753	2,092,391
1846 }	{ 1,130,286	1,315,577	2,562,084
	154,927	269,824	469,693
Increase	15.88 per cent. or 3.97 per annum.	25.80 per cent. or 6.45 per annum.	22.44 per cent. or 5.61 per annum.
1846 } 1 year	{ 1,130,286	1,315,577	2,562,084
1847 }	{ 1,241,313	1,488,602	2,839,146
	111,027	173,025	276,962
Increase	9.82 per cent.	13.15 per cent.	10.811 per cent.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

NN.

PAYMENTS INTO THE TREASURY.

A comparative statement showing the amount of Receipts from Customs during several periods, from 1st December, 1845, to 1st December, 1847.

1st.	From 1st December, 1845, to 1st December, 1846...	\$22,971,403	10
	From 1st December, 1846, to 1st December, 1847, about	31,500,000	00
2d.	For the quarter ending 30th September, 1846.....	6,153,826	58
	For the quarter ending 30th September, 1847.....	11,106,257	41
3d.	For the months of October and November, 1846...	1,688,480	32
	For the months of October and November, 1847, about	4,400,000	00
4th.	From 1st December, 1846, to 30th June, 1847....	15,905,557	76

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

PP.

Statement of the Imports, and of foreign and domestic Exports in the year ending June 30, 1847.

Aggregate of imports	\$146,545,638
Amount reexported.....	8,011,158
Retained in the country for consumption.....	<u>\$138,534,480</u>
Of which the specie amounted to	\$22,276,170
The exports consisted of—Domestic production.....	\$150,637,464
Foreign production	8,011,158
Total exports.....	<u><u>\$158,648,622</u></u>

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

R R—No. 1.

statement exhibiting the quantity and value of Coffee consumed annually from 1821 to 1847, and the amount of duty which accrued on the same from 1821 to 1832, together with the rate of duty per pound, and its equivalent ad valorem, during the years which the article was subject to duty on importation.

Years ending—	Coffee consumed.		Duties.	Rate of duty.	Equivalent ad val'rm duty.
	Pounds.	Value.			
September 30, 1821.	11,886,063	\$2,402,311	\$594,303 15	5	24.74
1822.	18,515,271	3,899,042	925,763 55	5	23.74
1823.	16,437,045	2,835,420	821,852 25	5	28.98
1824.	20,797,069	2,513,950	1,039,853 45	5	41.36
1825.	20,678,062	1,995,892	1,033,903 10	5	51.80
1826.	25,734,784	2,710,536	1,286,739 20	5	47.47
1827.	28,354,197	2,139,607	1,417,709 85	5	66.26
1828.	39,156,733	3,695,241	1,957,836 65	5	52.98
1829.	33,049,695	3,052,020	1,652,484 75	5	54.14
1830.	38,363,687	3,180,479	1,918,184 35	5	60.31
1831.	75,700,757	5,796,139	1,514,015 14	2	26.12
1832.	36,471,241	2,516,120	364,712 41	1	14.49
1833.	75,057,906	7,525,610	.	.	.
1834.	44,346,505	4,473,937	.	.	.
1835.	91,753,002	9,381,689	.	.	.
1836.	77,647,300	7,667,877	.	.	.
1837.	76,044,071	7,335,506	.	.	.
1838.	82,872,633	7,138,010	.	.	.
1839.	99,872,517	9,006,685	.	.	.
1840.	86,297,761	7,615,824	.	.	.
1841.	109,200,247	9,855,273	.	.	.
1842.	107,383,567	8,447,851	.	.	.
9 mos. ending June 30, 1843.	85,916,666	5,923,927	.	.	.
Year ending— June 30, 1844.	149,711,820	9,054,298	.	.	.
do. 1845.	94,358,939	5,380,532	.	.	.
do. 1846.	124,336,054	7,802,894	.	.	.
do. 1847.	150,332,992	8,653,473	.	.	.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 7, 1847.*

DANIEL GRAHAM, *Register.*

R R—No. 2.

A statement exhibiting the quantity and value of Teas consumed annually from 1821 to 1847, and the amount of duty which accrued on the same from 1821 to 1832, together with the average rate of duty per pound, and its equivalent ad valorem, during the years which the article was subject to duty on importation.

Years ending—	Teas consumed.		Duties.	Average rate of duty.	Equivalent ad valorem duty.
	Pounds.	Value.			
				Cents.	Per cent.
Sept. 30, 1821	4,586,223	\$1,080,264	\$1,442,367 13	31.45	133.52
1822	5,305,588	1,160,579	1,637,835 02	30.87	141.12
1823	6,474,934	1,547,695	2,000,754 60	30.09	129.27
1824	7,771,619	2,224,203	2,587,949 13	33.03	116.35
1825	7,173,740	2,246,794	2,405,355 02	33.53	107.05
1826	8,482,483	2,443,587	2,911,188 17	34.32	119.13
1827	3,070,885	942,439	1,029,360 65	33.52	109.22
1828	6,289,581	1,771,993	2,138,457 54	34.00	120.68
1829	5,602,795	1,531,460	1,889,822 75	33.73	123.40
1830	6,873,091	1,532,211	2,287,364 68	33.28	149.28
1831	4,656,681	1,057,528	1,478,496 22	31.75	136.80
1832	8,627,144	2,081,339	1,216,427 30	14.01	58.44
1833	12,927,043	4,775,081	-	-	-
1834	13,193,553	5,122,275	-	-	-
1835	12,331,638	3,594,293	-	-	-
1836	14,484,784	4,472,342	-	-	-
1837	14,465,722	5,003,401	-	-	-
1838	11,978,744	2,559,246	-	-	-
1839	7,748,028	1,781,824	-	-	-
1840	16,860,784	4,059,545	-	-	-
1841	10,772,087	3,075,332	-	-	-
1842	13,482,645	3,567,745	-	-	-
9 ms. ending					
June 30, 1843	12,785,748	3,405,627	-	-	-
Year ending—					
June 30, 1844	13,054,327	3,152,225	-	-	-
do. 1845	17,162,550	4,809,621	-	-	-
do. 1846	16,891,020	3,983,337	-	-	-
do. 1847	14,221,910	3,200,056	-	-	-

TREASURY DEPARTMENT,

REGISTER'S OFFICE, December 7, 1847.

DANIEL GRAHAM, Register.

SS.

Statement showing what the Tonnage of the United States would be on the 30th of June, 1857, if during each of the ten years succeeding the last fiscal year, the percentage of augmentation were the same as during the last fiscal year.

The increase of the tonnage of the United States on the 30th of June, 1847, as compared with the year 1846, was 276,961 tons, being 10 81-100 per cent.

Years.	Tonnage.	Percentage 10 81-100ths.	Tonnage.	Years.
June, 1846.....	2,562,085	-	-	-
1847.....	2,839,046	306,947	3,145,993	1848
1848.....	3,145,993	340,082	3,486,075	1849
1849.....	3,486,075	377,845	3,863,920	1850
1850.....	3,863,920	417,630	4,281,550	1851
1851.....	4,281,550	462,836	4,744,386	1852
1852.....	4,744,386	512,868	5,257,254	1853
1853.....	5,257,254	568,309	5,825,563	1854
1854.....	5,825,563	629,743	6,455,306	1855
1855.....	6,455,306	697,818	7,153,124	1856
1856.....	7,153,124	773,253	7,926,377	1857
1857.....	7,926,377	-	-	-

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 1, 1847.*

DANIEL GRAHAM, *Register.*

Circular to Collectors, and to Surveyors at ports acting as Collectors.

TREASURY DEPARTMENT, December 4, 1847.

This Department having determined to submit to the prior supervision of the accounting officers of the Treasury, the expenses of collecting the revenue at the several ports, as well to facilitate the settlement of these accounts as to secure a more perfect accountability and the utmost economy in every branch of this Department, consistent with the proper performance of the duty, you will submit to the First Comptroller of the Treasury estimates of the expenses of collecting the revenue at your port for the quarter commencing on the 1st of April, 1848, and for each succeeding quarter, classifying the estimated expenditures under the several heads, as per table annexed.

Although considerable time may be required to prepare these estimates in advance, it is believed that it will be a saving of time, in the aggregate, throughout the year, prevent difficulties and delay in the adjustment of your accounts, and greatly advance the public interest.

The zeal which you have heretofore manifested in the discharge of your public duties, induces the confident expectation that you will cheerfully coöperate with the Department in carrying these instructions into effect. The estimate should be mailed so as to reach the Department at least one month in advance of the quarter.

R. J. WALKER, Secretary of the Treasury.

FORM.

Collector's salary and commissions.	
Collectors, deputies, and clerks.	
Inspectors.	
Weighers.	
Labor for weighers.	
Guagers.	
Labor for guagers.	
Measurers.	
Labor for measurers.	
Markers.	
Labor for markers.	
Naval officer and deputies.	
Clerks of naval officer.	
Surveyor and deputies.	
Clerks of surveyors.	
Appraisers, appraisements, and appraisers' stores.	
Examiners, and clerks of appraisers.	
Labors at appraisers' stores.	
Amount received for storage.	
Amount paid for storage and labor.	
Revenue boats.	
Revenue cutters.	
Weights and measures.	
Contingencies.	
Total estimated expenditures.	

CIRCULAR TO COLLECTORS OF THE CUSTOMS.

TREASURY DEPARTMENT, *October 30, 1847.*

From the origin of this Government down to the present period, it is believed that confidential services, with a view to the protection of the revenue, have been rendered by agents and officers unknown as such to the community, and especially to persons engaged in smuggling. To deter persons from engaging in such frauds upon the revenue, to detect and punish the guilty, and to diminish, if not altogether prevent, smuggling, confidential services by confidential agents and officers cannot, it is believed, be safely abolished.

In order to retrench, however, all expenditures which are not absolutely necessary, and to prevent any possible abuses growing out of this system hereafter, the collectors of the customs are directed to carry into immediate effect the following instructions:

1st. To discontinue at once the employment of more than one confidential inspector at any one port of entry.

2d. To pay a per diem to such inspectors only for such days as they may show to your satisfaction that they have been actually engaged in such confidential service.

3d. To require from them in each port, respectively, weekly reports to the collector from whom they may have derived their appointment, in which reports should be communicated all their proceedings, and their views and opinions as to the best means from time to time of detecting or preventing smuggling, of discovering and arresting the guilty, of seizing the smuggled goods, and inflicting all the penalties prescribed by law.

4th. The whole compensation, both per diem and mileage, allowed to any one inspector in any one year, commencing on the 1st of November, 1847, shall not exceed twelve hundred dollars.

A copy of this circular has been communicated to the First Auditor and First Comptroller of the Treasury, in order that these instructions may be carried into effect by them in settling the future accounts of the collectors.

R. J. WALKER, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *November 27, 1847.*

Sealed proposals will be received until the first Monday of February, 1848, at the office of the commissioners appointed for the erection of the custom-house in the city of New Orleans, for the following materials:

18,500,000 of good hard burnt brick, the exact size to be mentioned, more or less.

12,000 barrels of fresh lime, more or less.

7,000 barrels of hydraulic cement, more or less.

55,000 barrels of sharp sand, more or less.

The above materials to be delivered on the levee, in New Orleans, as near the site of the present custom-house as practicable, and in such

quantities as shall from time to time be required, in conformity with appropriations made by Congress. The proposals to be addressed to Denis Prieur, Alcee La Branché, and William M. Gwin, commissioners for the erection of a custom-house in New Orleans, endorsed, "Sealed proposals for furnishing materials for the erection of a custom-house at New Orleans."

When the proposals are opened by the commissioners, they will communicate copies, together with their plans and recommendations, for the consideration of the Department.

The communication of the commissioners will be addressed to the First Comptroller of the Treasury, who, together with the First Auditor of the Treasury, being the proper officers connected with the custom-house accounts, will give their views in writing as to the proposals to the Department. The right of rejecting any bid is reserved.

Ample security will be required for the faithful fulfilment of any contract entered into for furnishing any of the before-mentioned materials.

R. J. WALKER, *Secretary of the Treasury.*

Circular to Registers and Receivers of the several Land Offices of the Union.

TREASURY DEPARTMENT, *December 6, 1847.*

The registers and receivers in the several land offices in the Union, cannot become depositaries or agents for the sale of the bounty land warrants or certificates, or any other species of land scrip for location or in payment of public lands. Their duty in relation to such warrants, certificates, or scrip, is prescribed by the law, and is confined to their reception or location as therein designated. It is expected that these instructions will be faithfully observed, and it will be the duty of this Department to report all violations of these regulations, for such action as may be deemed proper by the President of the United States.

R. J. WALKER, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *November 22, 1847.*

GENTLEMEN: Enclosed is a copy of the resolution of the first municipality of the city of New Orleans, heretofore transmitted by you to me, together with a copy of my endorsement thereon accepting the tender made by that municipality of the square of ground for a custom-house. You will please, immediately upon the receipt of this communication, transmit to that municipality, through the mayor of the city, a copy of this letter to you, as also a copy of the resolutions and acceptance herewith forwarded. You will be pleased to tender to the first municipality, through the mayor of the city, the thanks of this Department for the munificent donation which they have made to the Government of the United States, of the custom-house square, and assure them that no exertion will be wanting on my part, to render it available to the extent

of the power conferred upon me by law to carry out the wishes of the first municipality, and augment the commerce of New Orleans, the great and growing emporium of the valley of the Mississippi. This square of ground being the one preferred by Congress as well as by this Department, and the whole of it having been given to the Government by the first municipality, it is my wish that the entire square shall be occupied by a building calculated in every respect to fulfil the object of the law and to advance the prosperity of your city. The square is large enough to embrace, under a single roof, a building which will accommodate the appraisers as well as the officers of the customs, and all their deputies, clerks, and assistants, together with the merchants and clerks who transact business with the custom-house; and leave ample room for large and convenient fire-proof warehouses for the storage of goods imported into New Orleans, whether designed for consumption or reëxportation.

My views are in favor of erecting a plain, substantial building, intended for, and adapted to, the transaction of business, avoiding all unnecessary expense or ornament; simple and unostentatious in its character; solid, safe, and convenient in every particular; free from all danger of fire, or decay of materials; consulting good taste in the style of architecture, but avoiding everything calculated merely for display. The building, it must be remembered, is designed by the law exclusively for transacting the business of Government and of merchants, in connection with the foreign imports and exports of New Orleans, including their storage there; and as merchants, in building their own stores and counting-houses, universally consult, in their erection, economy and utility, and not ornament or display, a most wholesome example is thereby furnished to the Government in erecting buildings intended for similar purposes. A building of an ostentatious or ornamental character, which would cover the whole square given to the Government, would cost several millions of dollars, without adding in the least to the comfort, convenience, or usefulness of the establishment, or augmenting, in any way, the commerce of New Orleans. Indeed, such a building would be less useful, inasmuch as a large portion of the square given to the Government would necessarily be occupied by courts, steps, porticoes, and pillars; thus, to that extent, wasting the space intended for useful purposes, rendering the entrance and approach less accessible, obscuring the light, and interrupting the ventilation of the building. Whilst such a building would thus be less useful than one of a plain, simple, solid, and substantial character, consulting only good taste, vast sums of money beyond what was requisite or necessary would be wasted in worse than useless expenditures. It is quite certain Congress would never make such an appropriation, especially at this time; and if a costly and ornamental building were to be selected, the Department would be constrained to confine itself to a small portion of the space granted by the first municipality, leaving the rest of the square waste and unoccupied, and sacrificing the business and commerce of your great city to mere ostentation and ornament. Such a building as is proposed to be erected by this Department would largely and rapidly augment your wealth and commerce, and furnish to your merchants and citizens, from such increase of business, greatly augmented means to

improve your city in every respect, and indulge their taste whenever they thought proper in ornamental architecture, applied to buildings not intended merely for the transaction of business.

The building proposed by the Department would be large and accessible, most convenient in every respect, well lighted and ventilated, and uniting not only the appraisers' stores, but also fire-proof warehouses for the storage of goods—all under the same roof with the custom-house itself; thus saving much time and expense in the transaction of business, and affording unsurpassed facilities for its transaction.

The great advantages of the warehousing bill are just beginning to develop themselves in the United States. This is the system which has contributed so much to build up the business of England, and made her ports marts for universal commerce. It is her great warehouses, in which are stored the products of every nation and of every climate, including the fullest assortment of every commodity that is used or purchased by man, that assembles at her ports the merchants and commerce of the world. It is in this way that England has made herself the factor for the merchants of every portion of the globe, and amassed thereby an aggregate of wealth unprecedented, which never could have been secured by her own commerce, her imports or exports, or in any other way than by rendering herself, under the warehousing system, the storehouse of the world. The same system has at length been adopted in this country; and, if properly arranged and conducted, New Orleans cannot fail to derive from it an incalculable augmentation of wealth and business. First in importance, in carrying out this system, is a great public warehouse and store, located near the vessels—the vehicles of commerce—and near the merchants, by whom it is conducted; and the nearer, the better, to the custom-house and all the officers and merchants who transact business there, necessarily connected with the warehouse. It is fully believed that not even in London itself, nor in any other part of the world, will so many advantages be combined for the transaction of business and the convenience of commerce, as will be united in the building now proposed to be erected by the Department, under the authority of Congress. Indeed, I do not hesitate to record the opinion that, within a very short time after the completion of such an establishment, the business of New Orleans, as a depôt of goods designed for consumption and reëxportation, will be nearly doubled. Havana and several other ports will nearly cease to be the depôts for the supply of Mexico and Southern America, and that business will be, to a great extent, concentrated at your port. The entire square will fully accomplish all these great purposes, including convenient and fire-proof warehouses, all under the same roof; and ultimately it will all be required for purposes connected with the custom-house and commerce. There is nothing in the act of Congress authorizing the selection of this square which confers upon me any authority to erect a building for courts, or a post office, upon it, to the permanent embarrassment of commerce and business, as connected with the custom-house. This Department has no objection, however, until the whole building shall be needed for storage and custom-house purposes, to the use of apartments in it for courts and a post office.

This Department would rejoice if the donors of this square should derive very great advantages from the splendid gift which they have made to the Government, and it fully believes that such will be the result from carrying out its views as above expressed.

The materials of such a building, it seems to me, should be substantial and well tried. The stone that is used should be of a character that has been well tested by experience, and shown thereby to be most solid and enduring, and least liable to injury and disintegration from exposure to the weather, or any cause. For this purpose I am, therefore, strongly inclined to believe that the best granite is superior to any other stone that can be obtained.

I have carefully examined all the plans for the building which were transmitted to me, and must say that the plan of Mr. A. T. Wood, recommended by you, approaches more nearly my own views than any of the others presented. It is nearly the only one of the original plans which covers the whole ground, wasting no part of the square allotted for the building. It is, in my opinion, the least expensive and more free from unnecessary ornament than any of the other plans, at the same time combining all the advantages for business.

The room requiring most light is the apartment for the appraisers, where the goods must all be closely examined, their quantity, texture, and value ascertained, which, as regards most imports, and especially dry goods, need all the light that can be procured, so as to prevent frauds upon the revenue and secure a just and fair valuation. I deem it very important that the building should be warmed, as proposed, by heated air, furnished by the same steam power which performs the hoisting, and can carry water, by hose, throughout the building. It seems to me that, by devoting the third story to the storage of light and fine goods, cutlery, &c., and keeping that story free from dampness, by the proper use of heated air, the objection to New Orleans as a place for storing silks and other goods, which are injured by dampness of the atmosphere of that city, may be obviated, and the commerce of New Orleans thereby greatly increased.

I cannot too strongly impress upon you, gentlemen, the high and responsible character of the duties devolved upon you. This building, whose erection will be superintended by you, will last for ages, and any want of skill in its construction would prove very injurious to yourselves as well as to the public interest. A wise and judicious economy should be observed on all occasions, as well in obtaining the materials as in constructing every portion of the building; and more particular instructions will hereafter be transmitted to you on this important point.

In the mean time it will be proper for you to obtain from the first municipality a formal deed to this square of ground, to be executed under the advice of the district attorney of the United States at New Orleans. You will please, also, request him to certify that the deed is in due form of law, and properly executed, together with his opinion as to the validity of the title. It is necessary, also, that the municipality should accompany the deed, in the notarial act, by the proper local certificate that the square in question is free from all judgments, mortgages, liens, or incumbrances whatsoever. The deed can recite, in a preamble,

the purpose for which the grant is made, in the language of the law and of the resolution of the first municipality; but in the body of the deed the grant must be unconditional. It is true that all the title of the first municipality is already conveyed by their resolutions and my acceptance thereof, on behalf of the United States; but it is proper that a more full and formal conveyance shall be executed. So soon as the deed is executed in the manner herein stated, you will please transmit a copy of the notarial act to me, in order that the same may be duly and properly accepted by this Department.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

To Messrs. D. PRIEUR, ALCEE LA BRANCHE, and WM. M. GWIN,
Commissioners, &c.

MUNICIPALITY No. 1, }
Sitting of the 24th May, 1847. }

Members present: The honorable Joseph Geuins, recorder and president of the council, &c.; Messrs. Bureau, Barthe, Crozart, Duplesses, Derbes, Dupre, Fabre, Gegnel, Gourdam, Hagan, Lanata, Pergnet, Richardson, Ramos, Slingerland, and Shields.

The following resolutions were finally adopted without objections:

Resolved, That the square of ground situate in this municipality, No. 1, of the city of New Orleans, bounded by the Levee, Canal, Custom-house, and New Levee streets, on which the custom-house of the United States now stands, be, and the same is hereby, tendered to the United States for their use and employment forever.

Resolved, That the above tender is made on the condition that the United States shall erect, on said square, a new custom-house.

Resolved, That, should this tender be accepted by the Secretary of the Treasury, a deed shall then be made by this municipality, transferring said square to the United States, and ceding the title of the same to them forever.

Resolved, That the Mayor of the city of New Orleans be, and he is hereby, authorized to transfer, on behalf of this municipality, before the notary of this municipality, said square of ground to the United States as soon as he shall have been advertised of the acceptance of this tender by the Secretary of the Treasury.

Resolved, That the resolutions of January 22d, 1845, tendering to the United States a parcel of ground in front of the above described square be, and the same are hereby, repealed.

EMILE WILTZ, *Secretary.*

MAYORALTY OF NEW ORLEANS, *June 2, 1847.*

This is to certify that the foregoing copy of resolutions passed at the sitting of the council of municipality No. 1, on the 24th May, 1847, were transmitted to me. Returned to the council at their next sitting without objections.

A. D. CROSSMAN, *Mayor.*

TREASURY DEPARTMENT, *June 21, 1847.*

The within tender of the square of ground in New Orleans is hereby accepted, as made by municipality No. 1, of the city of New Orleans on behalf of the Government of the United States.

R. J. WALKER, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *April 16, 1847.*

SIR: In virtue of authority vested in this Department by an act of Congress, approved the 3d of March, 1847, entitled "An act to create an additional land district in the Territory of Wisconsin, and for other purposes," you are hereby appointed to make a geological examination and survey of the lands embraced in the Chippewa land district in the Territory of Wisconsin.

The map hereto annexed represents, within the lines colored green, the entire extent of said land district. You will observe that this entire district embraces all the lands within the Territory of Wisconsin, with the boundary of the Mineral Point land district, and west of the river Wisconsin, and of the western boundary of the State of Michigan.

The Indian title is extinguished to all that portion of this district which is within the limits of the proposed State of Wisconsin, and it is also extinguished within that portion of the district beyond the limits of the State, designated on the map in green color, including most of the lands on the river St. Croix. The object of this examination, as set forth in the law, is to ascertain which of these lands contain copper, lead, or other valuable ores, that they may be offered for sale, as designated by that act, and the description of these lands may be given in the President's proclamation for the sale thereof, namely: the number and localities of the mines known, and probability of discovering others; the quality of the ores; the facility of working the mines, and the means and expense of transporting their products to the principal markets of the United States. The result of this examination is to be transmitted to the Commissioner of the General Land Office, to enable him to comply with the requirements of the law.

The 4th section of the act requires that these mineral lands shall be offered for sale in subdivisions of quarter quarter sections. Your observations, therefore, should be sufficiently minute to enable the Government to designate, as far as practicable, what mines, if any, exist in each quarter quarter section. These are indispensable requisites; but, in addition, it is highly important that a series of observations be made on the dip and intensity of the needle, as intimately connected with the geological and mineralogical character of that region of country, and as likely to lead to results interesting to the cause of general science. Barometrical observations should also be made of the principal elevations, with reference to the section and township lines, that this branch of the topography of the country may also be ascertained, referring to Lake Superior as a basis. The width and course of the streams, prairie and timber lands, salt lakes, &c., and character of the soil, are given in

the lineal surveys. Hygrometric observations should also be made where practicable. A set of all geological and mineralogical specimens obtained, should also be transmitted to the Commissioner of the General Land Office, that they may be disposed of by him in conformity to the provisions of the 6th section of the act of the 10th of August, 1846. The instruments for making magnetic observations, above described, will be furnished you free of expense by the Secretary of the Smithsonian Institution, and will be returned to him after the completion of the survey.

You will first make a general reconnoissance of all those portions of the district, especially of the southern and western agricultural portions thereof, when the township will be run off, that the lands may come earliest into market. You will make annotations on skeleton maps, and by streams and provisional township lines, showing the portion of the district which is not likely to afford productive minerals. You will organize, so as to commence operations on the first of June, a corps of reconnoissance, to consist of the following persons:

- 1st. Yourself as principal geologist;
- 2d. One assistant geologist;
- 3d. Two sub-agents;
- 4th. Three assistants;
- 5th. One special sub-agent;

To make a reconnoissance along and adjacent to the meridian line known as the fourth principal meridian, which is about being extended to Lake Superior. The second, or smaller corps of reconnoissance, four in number, attached to the corps of lineal surveyors, should be organized to commence operations in the field on the first day of August; each of which shall consist of one sub-agent and one assistant. The salaries of the principal corps will be as follows, namely: for the principal geologist, eight dollars per day; the assistant geologist, six dollars a day; the sub-agent, four dollars a day; and the assistants, two dollars a day. No charge for expenses of any kind will be allowed the assistant geologist, sub-agent, or assistant, beyond the per diem compensation above designated, except the sums actually disbursed for necessary travelling expenses from their home to the point where their labors will begin, and in returning home; and they will be expected to furnish their own instruments, tents, camp equipage, canoes, or other means of conveyance, provisions, &c., free of any expense to the Government. On the first of November, you will discharge all the persons composing the principal, as well as the smaller corps, except one sub-agent and one assistant, whose compensation during the period when they are not engaged in service in the field, but aiding only in operations in the laboratory, shall be, for the sub-agent three dollars a day, and one dollar a day for the assistant.

During the season of operations in the field, you can employ whatever number of packmen may be absolutely necessary to carry provisions, &c., for your several corps, at a compensation not exceeding one dollar and twenty-five cents a day, including their expenses. In addition to the compensation of eight dollars a day, which will commence on the first day of May next, and which will be allowed to you during the year,

there will be allowed the further sum of five hundred dollars per annum, for the use of your laboratory, chemical apparatus, acids, and other reagents, mountain barometers, and other instruments in the field, travelling expenses, and all other incidental expenses whatever.

The reconnoissance should be closed in time to report, as fast as the townships are run off, whether there are such indications to render expedient further examination for minerals. If to be examined, organize sub-corps of two, namely: one sub-agent and one assistant, to be attached to the corps of lineal surveys; the townships not considered worthy of examination for mineral lands, shall be specially reported at once to the Commissioner of the General Land Office as not mineral lands. You will judge from the reports of sub-corps attached to township surveys, whether the indications justify more minute search. If they do, then you will continue the sub-corps where the sectional lines are being run, noting the mineral appearance, mines, &c., in each quarter section. If not, you will report the township as not mineral. When the sub-corps are organized, you will, with your corps, traverse the districts, receiving reports, directing operations, and carefully noting the geological and mineralogical features of the country, including the veins and geological formation, depth and thickness of strata, and every other particular necessary to supply a complete geological chart of the sections and districts; and making, from time to time, special reports to the General Land Office, accompanied with township plats exhibiting the sections which are not mineral, so that they may be brought into market without delay. You will institute, in connection with Dr. Jackson, the geologist for Lake Superior land district in Michigan, as far as practicable, a series of simultaneous barometrical observations and levels. You will cause to be collected by the geological corps mineralogical and geological specimens, accurately located, to be forwarded, after analysis, with your final report, to the Commissioner of the General Land Office; and the actual expense of transporting these specimens will be allowed. As soon as your operations in the field are brought to a close, you will, after dismissing your sub-corps, except as before stated, repair to your laboratory, institute an analysis of the more important specimens and soils collected, and otherwise prepare materials for your final report, which you will make at the close of the survey of the district.

You will also, at the close of the first year's operations, furnish the Commissioner of the General Land Office charts of the districts so far as your operations have extended.

The corps of lineal surveyors will be instructed to give all assistance in their power to the geological survey, and to admit the sub-corps to their camps, charging their proportion of expenses. In your final report, you will set forth the number and locality of the mines known, and probability of discovering others, the quality of the ores, the facility of working the mines, and means and expense of transporting their products to the principal markets of the United States, together with such other observations as you may deem interesting and appropriate to the subject.

You will accompany your final report by a geological chart of the entire district, upon which you will lay down, by townships and sections,

and, so far as practicable, by quarter quarter sections, that portion of the district which you recommend to be kept back from sale as a mineral reservation, describing the same by metes and bounds. Any one or more of these sub-corps which can at any time be spared from the Chipewewa land district, you will detail across the Mississippi into the Du Buque land district in Iowa, so as to ascertain the presence of copper or other valuable minerals in that region of country lying north of the southern boundary of the "neutral ground," as designated upon the maps, and bordering upon the Mississippi river, commencing upon the northern boundary of your former survey on the west side of the river; the result of which exploration and survey you will include in your geological chart, describing the localities by reference to material objects as far as may be practicable. As the whole amount now appropriated and available for your operations during the fiscal year ending the 30th June, 1847, is only twelve thousand two hundred and fifty dollars, you will be careful that your whole expenses, including your own salary and the salaries of all your assistants, should not exceed that amount.

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

P. S.—You will forward to the General Land Office, in time to be received there by the 1st of November next, a synopsis of your operations up to the time that report is made, with a general view of the country explored, as to its mineralogical, geological, and agricultural qualities, timber, &c., a statement of the expenses incurred up to that time, an estimate of the amount that will be required for your operations during the next season, and the character and field of those operations, that the facts and estimates thus submitted may be embraced by the Commissioner in his annual report. I am, sir, &c.,

R. J. WALKER, *Secretary of the Treasury.*

Dr. DAVID D. OWEN, *Washington City.*

TREASURY DEPARTMENT, *April 16, 1847.*

SIR: In virtue of the authority vested in this Department by an act of Congress, approved 1st March, 1847, entitled "An act to establish a land office in the northern part of Michigan, and to provide for the sale of mineral lands in the State of Michigan," you are hereby appointed to make a geological examination and survey of the lands embraced in the Lake Superior land district, in the State of Michigan.

The map hereto annexed represents, within the lines colored green, the entire extent of such land district. You will observe that this entire district embraces all the lands within the northern peninsula of the State of Michigan, to all of which the Indian title has been extinguished.

The object of this examination, as set forth in the law, is to ascertain which of these lands contain copper, lead, or other valuable ores, especially that of copper, that they may be offered for sale as designated by that act, and the description of these lands may be given in the President's proclamation for the sale thereof, namely: the number and

localities of the mines known, and probability of discovering others; the quality of the ores; facility of working the mines, and the means and expense of transporting their products to the principal markets of the United States. The result of this examination is to be transmitted to the Commissioner of the General Land Office, to enable him to comply with the requirements of the law. The 4th section of the act requires that these mineral lands shall be offered for sale in sub-divisions of quarter sections. Your observations thereof should be sufficiently minute to enable the Government to designate, as far as practicable, what mines, if any, exist in each quarter section.

These are indispensable requisites; but, in addition, it is highly important that a series of observations be made on the dip and intensity of the magnetic needle, as intimately connected with the geological and mineralogical character of that region of country, and as likely to lead to results interesting to the cause of general science. Barometrical observations should also be made of the principal elevations, with reference to the section and township lines, that this branch of the topography of the country may also be ascertained, referring to Lake Superior as a basis. The width and course of streams, prairie and timber lands, &c., and the character of the soil, are given in the lineal surveys. Hygrometrical observations should also be made, when practicable. A set of all geological and mineralogical specimens obtained should also be transmitted to the Commissioner of the General Land Office, that they may be disposed of by him in conformity with the provisions of the 6th section of the act of the 10th of August, 1846. The instruments for making magnetic observations, above described, will be furnished by this Department as soon as practicable, which you will return after the completion of the survey.

You will employ the necessary corps of assistants to make a general reconnoissance of the southern portion of your district, that the southern boundary of the copper region may be established, and those lands south of that region which contain no ores, and are only valuable for agricultural purposes, may at once be designated and prepared for market. The corps and assistant corps, under your own charge, will be engaged in exploring the valuable copper ranges in the northern part of the district and Isle Royal, and you will also reëxamine the portions of the southern reconnoissance of the character of which, from the reports of your assistants, you may have doubts. The southern boundary of the copper region should be designated, on plats, as nearly as practicable, and with reference to township and sectional lines.

Of the region east of Chocolate river you will make a general reconnoissance, unless the indications of copper and other valuable ores should require a more particular examination. Where any portion of the region embraced in your district is under lease, you will make no further examination than may be necessary to correct the entire surveys; and, as far as practicable, the examination of the lands that are leased should be last made.

You are authorized to call on the surveyor general at Detroit for any copies or extracts of Dr. Houghton's survey, or the other geological surveys in your district, of the field or other notes of those surveys, or for

any specimens collected in making them, which may be in his possession, or to which he may have access, and of any publications which have been made of those surveys.

The salaries of this corps will be as follows, namely:

For the principal geologist, eight dollars per day.

For the assistant geologist, five dollars per day.

For the sub-agents, four dollars per day.

For the assistants, two dollars per day.

For the line surveyor, four dollars per day.

No charge for expenses of any kind will be allowed the assistant geologists, sub-agents, assistants of line surveyor, beyond the per diem compensation above designated, except the sums actually disbursed for necessary travelling expenses from their homes to the points where their labors begin, and in returning home; and they will be expected to furnish their own instruments, tents, camp equipage, canoes, or other means of conveyance, provisions, &c., free of expense to the Government.

If any tents, instruments, boats, or other materials required for travelling and observations in the wilderness, or on the lake, remain as Government property at Copper harbor, the geologist is authorized to take such of them as his party may need, and return them to that depôt at the close of his survey.

At the close of the field work, probably about the 1st of November, you will discharge all the persons composing the field corps, excepting one assistant and sub-agent, whom you may need in laboratory service; and the pay of the assistant in the laboratory shall be three dollars per day, and that of the sub-agent one dollar per day.

During the season of operations in the field you can employ any number, absolutely necessary, of packmen, to carry provisions, &c., for your several corps, at a compensation not exceeding one dollar and twenty-five cents a day, including their expenses.

In addition to the compensation of eight dollars per day, which will commence on the first day of May next, and which will be allowed to you during the year, there will be allowed the further sum of five hundred dollars per annum for the use of your laboratory, chemical apparatus, acids, and other reagents, mountain barometers, and other instruments in the field, travelling expenses, and other incidental expenses.

The whole amount appropriated and now available for this survey, including your own salary, the pay of all your corps and incidental expenses, is twelve thousand five hundred dollars; and you will not, therefore, under any circumstances, exceed that amount.

When a corps of linear surveys are sent upon the survey of Isle Royal, you may send with them such assistant geologist, sub-agent, and boatmen, or packmen, as may be required for the reconnoissance of the geological and mineralogical character of that island, and may visit, in person, those localities which they may indicate as of special economical value on account of ores or metals which may be discovered.

You are also authorized to send such assistants or sub-agents as may be required for the geological examination of the district now sectionizing by the linear surveyor; and that officer will be requested to give

them all necessary facilities for exploring the geology of the country he may survey.

You will, from time to time, notify the Commissioner of the General Land Office of such townships as you may deem to be unfit for reservation on account of mineral contents, that they may be sold without delay; and also report to the mineral agent any mine or mines which are in process of being worked; the particular localities of those mines, and the names of the persons for or by whom they are worked, with such suggestions as may be proper as to the character and value of the ore raised.

You will institute, in connection with Dr. Owen, geologist of the Wisconsin land district, as far as practicable, a series of barometrical observations and levels, taking the level of Lake Superior as the base from which your observations shall be calculated.

You will collect specimens of the different rocks and minerals of your district, noting accurately their locations, and forward a set of them to the Commissioner of the Land Office, reserving another set for analysis, and will communicate the result of your examination in your final report. The expense of transportation of these specimens will be allowed.

As soon as your operations in the field are brought to a close, you will, after dismissing your sub-corps, except as before stated, repair to your laboratory, institute an analysis of the more important specimens and soils collected, and otherwise prepare materials for your final report, and which you will make out at the close of the survey of the district.

You will also, at the close of the first year's operations, furnish the Commissioner of the General Land Office charts of the district so far as your observations have extended. The corps of linear surveyors will be instructed to give all assistance in their power to the geological survey, and to admit the sub-corps to their camps, charging their proportion of expenses.

In your final report you will set forth the number and locality of the mines known, and probability of discovering others; the quality of the ores; the facility of working the mines, and the means and expense of transporting their products to the principal markets of the United States, together with such other observations as you may deem interesting and appropriate to the subject. You will accompany your final report by a geological chart of the entire district, upon which you will lay down the townships, sections, and quarter-sections; so far as practicable that portion of the district which you recommend to be kept back from sale as mineral reservations, describing the same by metes and bounds.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Dr. CHARLES JACKSON, *Geologist, Washington City, D. C.*

P. S.—You will forward to the General Land Office, in time to be received there by the 1st November next, a synopsis of your operations up to the time that report is made, with a general view of the country explored, as to its mineralogical, geological, and agricultural qualities, timber, &c.; a statement of the expenses incurred up to that time; and

estimate of the amount that will be required for your operations during the next season, and the character and field of those operations, that the facts and estimates thus submitted may be embraced in the Commissioner's next annual report.

R. J. WALKER.

TREASURY DEPARTMENT, *April 16, 1847.*

SIR: In virtue of the authority vested in this Department by the act entitled "An act to establish a land office in the northern part of Michigan, and to provide for the sale of mineral lands in the State of Michigan," approved 1st March, 1847; and by the act entitled "An act to create an additional land district in the Territory of Wisconsin and for other purposes," approved 3d March, 1847, you are hereby appointed mineral agent for the districts established and created by those laws. You will repair immediately to the region embraced by those districts, and enter on your duties in accordance with the instructions herewith enclosed. To aid in those duties, General E. J. Roberts has been appointed your assistant, at a salary of twelve hundred dollars per annum, commencing from this day. He has been directed to report himself to you for orders, and you will give him the necessary instructions as to his duties, field of operations, &c. You are also authorized to employ a laborer, when necessary, at a compensation not exceeding one dollar and twenty-five cents per day, including his expenses. Your own salary, which will also commence this day, will be fifteen hundred dollars per annum; and your necessary expenses for travelling, &c., and those of your assistant, will be allowed in the settlement of your accounts.

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Colonel D. R. McNAIR, *Washington City.*

TREASURY DEPARTMENT, *April 16, 1847.*

SIR: In virtue of the authority vested in this Department by the act entitled "An act to establish a land office in the northern part of Michigan, and to provide for the sale of mineral lands in the State of Michigan," approved 1st March, 1847; and by the act entitled "An act to create an additional land district in the Territory of Wisconsin and for other purposes," approved 3d March, 1847, you are hereby appointed assistant mineral agent for the districts established and created by those laws.

You will immediately report yourself for duty to Colonel D. R. McNair, who has been appointed the agent of this Department for those districts, and receive your orders and instructions from him.

Your salary, which will commence this day, will be twelve hundred dollars per annum; and your travelling and other necessary expenses will also be paid.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

General E. J. ROBERTS, *Washington City.*

Instructions to examine certain Warehouse systems of Europe, with the Report thereon, and a Table of the accompanying Appendices.

GENTLEMEN: You will, with all convenient despatch, visit the warehouses of London, Liverpool, and Birkenhead, and procure the following information at each place:

1st. The number of such warehouses where foreign imports are stored, and how far separated into distinct stores.

2d. The description of goods thus stored, and how far there are separate stores for different descriptions of goods.

3d. A description of the stores; how, and of what materials built; number of stores, and depth, and extent of cellars; how far they are fire-proof, and to what extent erected on arches without timber; how many of them are immediately upon the water, and how many distant therefrom, and how far; the convenience of loading and unloading goods to and from them; the depth of water at the docks or basins; the nature and position of the hoisting apparatus, whether by steam or otherwise.

4th. Whether the goods are insured, and how, and at what rates, and the means used to guard and protect the goods from combustion, and the building from fire and accident; how, and at what times fires are permitted, or lights introduced, and in what manner.

5th. You will inquire particularly how far, and to what extent, iron has been introduced, either for roofs, rafters, joists, or otherwise, as well as the material for flooring; the expense of such buildings; the insurance, if any, on such warehouses and the goods stored therein.

6th. The location of custom-house, appraisers' stores, and warehouses.

7th. How, and for what terms, and at what rate of rent, the warehouses are leased, and how far they are public or private warehouses, and whether of both descriptions; how far merchants are permitted to have the custody of their own goods, and especially of dry goods, in their own warehouses, and how far the Government has the direction, control, or supervision, of such goods or warehouses.

8th. The amount of goods stored, giving the description, as far as practicable, and the quantity and character of each; the rate of storage; the usual and the average period of storage; the length of time the goods are permitted to remain in the warehouse without the payment of duties; the distinction and separation in location, or otherwise, of warehouses designed for goods entered for consumption or for reëxportation.

9th. The mode of entering goods at the warehouse; copies of such entries, and of all the forms used for entering goods; how far subdivided into parcels; the form of certificate given to the person who has entered goods in the warehouse; copies of such certificates, and how they are used as a pledge for obtaining money; and at what rate of interest loans are made on such certificates, compared with other securities at the time; whether endorsers are required in such cases; whether such loans are made by the Bank of England, or by any particular class of bankers or brokers upon such certificates, and the aggregate of such loans, as far as practicable.

10th. The aggregate of goods warehoused at each of these places, and in what number of stores, and of what dimensions. The difference,

if any, between the form of entering for consumption and reëxportation, together with the character of the proof required in order to obtain a drawback of duties; as also removal of cargoes from port to port coast-wise, or by railroads or canals to the interior, and copies of all bonds given for duties or otherwise, in connection with warehoused goods; how far the bonds are entirely dispensed with where the goods are deposited in public warehouses, and whether the duties are exacted if the goods should be consumed by fire in such warehouses, or destroyed on the way to or from them.

11th. A full description of the books kept at such warehouses, and by what number and character of clerks and other officers, and how the labor is performed, including truckage, drayage, loading and unloading: shipment and exhibition of goods, whether by sample or otherwise, and how and to what extent merchants using such stores have counting-houses only, and in what manner merchants and their clerks are admitted into such stores, and how far they are permitted to have access to the goods.

12th. A full description of the official names and duties of all persons transacting the public business in such warehouses, with compensation paid each.

13th. The hours within which the warehouses are kept open, their connection with the water used for extinguishing fire, and what articles are considered combustible or perishable and excluded from warehouses, and how or where the combustible or perishable articles are kept, and for what length of time.

14th. The actual expense of warehousing goods and of keeping them in warehouse, distinguishing the different kinds of goods, as dry goods, hardware, groceries, wines, liquors, &c., and what portion of the imports are not warehoused at all either in public or private warehouses, under any supervision or control of the Government, and how the free goods are warehoused, as also goods that are unclaimed, together with the disposition of the same; as also goods that have paid the duties after the payment has been made.

15th. How far the warehouses are separated into distinct stores, and the character of the walls and separation so as to prevent the extending of a fire from one to the other; as also the location with a view to air, ventilation, access, light, &c.

16th. How far marine or other railways are used for placing goods in the warehouses, and the length of time occupied in warehousing cargoes of goods, as well as in shipping them from the warehouses, together with the delay on this account and detention of vessels, and what portion of the time of a vessel is taken up in depositing and receiving goods from such warehouses; and how far and for what time, and at what place and under what guards, a vessel is permitted to be used as a warehouse.

17th. If on arrival at a second port the goods are warehoused, the forms required, and the necessary certificate for cancelling bond at first port. If again shipped, the variation in the preceding forms, if any.

18th. Goods exported, whether under the custody of an officer; and the draymen, porters, &c., whether under the sole control of the Government.

19th. Packages in bad order, how repaired, repacked, &c., and how far the merchant is allowed the control and supervision of such labor. Whether liquors, grain in bags, sugar, &c., can have the description of packages altered, and how. Liquors, how transported to secure the article from adulteration; if cased, by whom—merchant or Government.

20th. Penalties to guard against violation of warehouse laws. Are securities required from storekeepers or those having custody of goods? if so, amount of such security, &c.

21st. Guards against burglary, thefts, &c.; checks on the storekeepers so as to truly ascertain the disposition of goods entrusted to their custody, the manner of keeping their accounts, how often examined to test their correctness, and by whom; how an examination is made of the goods on hand, and how often; the forms of their accounts; the expenses of storage, &c.; how paid and to whom, and system used to secure accountability in the collecting agents; fees for bonds, certificates, and orders for receipts and delivery, their amount, and how collected; the different forms for the receipt and delivery of merchandise, and difference, if any, for consumption, export, or interior transit.

22d. How and under what restrictions goods are transported by railways and canals; guards against frauds, burglary, &c.; whether, if an examination of the goods has been made at the first port of entry, a second examination is required at the place of consumption; the form of certificate required to accompany such goods, and whether duty is assessed at the first port, or on arrival at place of consumption, and when and where paid.

23d. At whose risk the goods are during such transit; whether duties are exacted if the goods are destroyed by fire or other accidents of navigation or travel, and who bears such loss.

24th. What deductions, if any, are made for leakage, wasting, &c., during transit or on the voyage of importation, and under what restrictions leakage or loss by weight is made a part of damage caused by stress of weather.

25th. What security is required against the change or adulteration of goods in transit from one district to another.

26th. What returns, statistical or otherwise, and statements are made, and how often, and at what offices reports of the business done are made up; get forms of these returns, &c.

27th. What data these returns are made from, how they come to the office where they are used in making up the statement; if subject to alteration in any manner thereafter.

28th. If these data have any connection with the certificate or warrant issued as representative of the goods; on what data that certificate is issued. You will also make all such further inquiries as you may deem useful in connection with the warehouse system, or our foreign commerce, and suggest such improvements as you may deem advisable. It is not in the power of this Department to allow you any extra compensation for these services, but your actual expenses will be paid, including indispensable clerk hire, and an amount not exceeding one hundred dollars, as you may find necessary for the purchase of books to aid you in your

labors, which books you will bring on to the Treasury Department at Washington.

You will be expected to report in writing, together or separately, or both, the result of your inquiries to this Department, on or before the 20th of October next, and to come on at the same time to Washington city, for consultation with this Department.

Your expenditures must be as economical as is consistent with the proper discharge of your duties.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Mr. C. C. WALDEN and Mr. D. P. BARHYDT,
July 29, 1847.

NEW YORK, July 31, 1847.

If Messrs. Barhydt and Walden can certainly reach here by the 30th October, their examination of the warehouse system may be extended to Havre, France.

R. J. WALKER, *Secretary of the Treasury.*

WASHINGTON CITY, November 29, 1847.

The undersigned, in compliance with the preceding instructions, dated 29th and 31st July last, sailed from Boston on the 1st of August; visited the several ports of London, Liverpool, Birkenhead, Antwerp, and Havre; and, returning, left Liverpool on the 5th of October, reaching the United States on the 19th of the same month.

From the short time given for the investigation of the different warehousing systems, it was impossible to enter fully into all the minutiae of detail at all the ports, as contemplated in the instructions.

As the forms were most in harmony with our system, attention was particularly drawn to a thorough examination into the manner of collecting the revenue at the different English ports named, and the duties of the respective officers connected therewith. To the warehousing of dutiable merchandise was especially devoted the time and attention necessary to an understanding of the system in all its details. A system involving the security of so vast an amount of merchandise, and one which, as there practised, while it furnishes the most ample security to the revenue, affords increased facilities to commerce, and giving that nation almost a monopoly of the carrying trade of the world, would seem to realize the happiest effort of the commercial genius of Great Britain.

At Antwerp and Havre such general information as time permitted was collected, and will be found embodied in the report and appendices.

The replies to the interrogatories contained in the instructions have been placed in the numerical order in which they are there stated, that being the most convenient for reference.

1. In Great Britain, the business of warehousing is left entirely to individual enterprise; the commissioners of customs, in whom the man-

agement of the collection of the revenue is vested, under the control of the Lords of the Treasury, stating generally the description of stores, fastenings, &c., which they consider requisite for the purpose, and all such stores eligibly situated are by them admitted to be bonded warehouses, placed under the joint lock of the customs and storehouse proprietors, and are free for the storage of dutiable goods.

From the great rise and fall of the tide, it is almost impossible for vessels to discharge at open piers in a tide-way, as with us. This has led to the construction of artificial basins, with tide-gates, by incorporated companies, as in London, and by their town trustees, as in Liverpool and Birkenhead, for the purpose of giving greater facility and despatch to business. In London these docks belong to three companies with large capital, viz: the East and West India, London, and St. Katharine's Dock Companies, whose business it is to furnish labor for the discharge and loading of vessels, to store the goods, and perform all labor connected therewith. They have constructed around their docks or basins large warehouses, entirely fire-proof, with cellars fitted for storage of every description of merchandise, and with every facility for sampling and arranging the goods, and for public sales.

These advantages of situation give to these companies almost a monopoly of the business; they storing free as well as dutiable merchandise. The Government further facilitates them by placing in each dock a corps of officers, to do the custom-house business connected therewith.

These docks being somewhat distant from the seat of business, the companies provide, in addition, large warehouses in the city, to which they transport any merchandise required, without extra charge to the owner. And generally, from their large means, they are enabled to grant greater facilities than individuals. Their warrant or receipt for merchandise, for the same reason, is as current as any other security in the market, and loans are made on them at the lowest rates of interest.

At Liverpool and Birkenhead the ownership of the docks is in the hands of the city or town authorities, who select a portion of their number, who, with a like number selected by merchants paying dock dues, constitute the board for the management of the docks. In Liverpool the basins have, with but one exception, only sheds for the temporary protection of goods from the weather while loading or discharging; the merchandise being stored in private bonded warehouses in different parts of the city. The exception referred to is the Albert dock, which has large warehouses attached, after the London plan, and which has but lately been completed. The docks at Birkenhead are not yet finished; they are to have warehouses attached, which will be made bonded stores. Owing to some difficulties of title, the work has been delayed, but will probably soon be completed; when so, the Birkenhead docks will probably not be inferior to any similar establishments in existence.

Plans of the docks at the different ports are annexed. See appendices A, B, C, K 2, and W.

The warehouses at the different basins are built, as will be seen by reference to the map, in large stacks, subdivided into stores convenient for the storage of different descriptions of goods, containing sample

rooms, &c., the communications between the different subdivisions being closed at night for security against fire.

There is also in each port a store attached to the custom-house, designated as the Queen's warehouse, to which all goods that may be seized for violation of law, unclaimed passengers' luggage, and surplus stores of ships, are sent; but this store is not used for warehousing merchandise.

2. The articles thus stored consist chiefly of foreign imports paying the higher rates of duties, and those bulky articles paying low duties on which the expense of frequent removals bears heavily. Separate stores are generally provided for sugar, molasses, tobacco, teas, silks, cinnamon, indigo, and coffee, or parts of different stores so constructed as to be most convenient for storage of these articles, security against combustion, gaining easy access, sampling, &c., keeping in view the greatest economy of labor. Goods prohibited for home consumption are permitted by law to be warehoused, such goods being marked "prohibited," and kept separate from those entering into consumption.

The refining of sugar being allowed in bond, the commissioners of the customs have power to make sugar-refining houses bonded warehouses for such refining.

The practice of making frequent changes in packages of goods, under the permission of the commissioners of the customs, creates a necessity for enlarged storage room.

For the arrangements for storing different descriptions of goods in the East and West India docks, London, see appendix W.

3. The warehouses in the East and West India and London docks in London, are constructed in a substantial and fire-proof manner, the roofs of slate or tile, and the doors and windows of iron. The lower floors are generally of stone, on arches sustained by pillars of stone or iron; the upper floors are of wood, sustained by wooden pillars. The stores in these docks are of different dates of construction, the more modern ones embracing the most approved modes of building at the time. See appendix W.

In the St. Katharine's dock the stores, having been more recently built, are generally of a better description, the lower stories being on arches supported by iron pillars, and the floors of the second story of iron plates. Underneath all are cellars for the storage of liquors, with arched roofs, supported by iron or stone columns. These cellars are of immense extent, and, in the London dock alone, comprising twenty-two acres. The floors are fitted with iron skids for the stowage of the casks, and their easy movement from one part to another.

On the piers in these docks are also constructed sheds for the protection of merchandise while discharging and loading, and for custom-house examination. These sheds are supported generally by iron columns, and in some instances have iron roofs, and railways laid through them for the more convenient removal of merchandise by hand trucks.

The other bonded warehouses are private stores of fire-proof construction, within which no offices or counting-rooms are allowed, built to comply with the circular of the commissioners of customs, as per appendix L.

The stores in the Albert dock, Liverpool, (the only dock having warehouses at that port,) the undersigned think the most perfect in every respect which they visited, being built entirely of stone and iron, no wood whatever entering into their construction. They are built around the basin, five stories in height; the floors are of tile, laid on arches throughout, supported by iron and stone columns, the space between the bricks and tile being filled with concrete. The walls are three feet in thickness at the first story, diminishing to eighteen inches at the roof—the latter being of tile, and the party walls rising four feet above it. The second floor projects, as in St. Katharine's dock, to the water's edge, with a hatchway in the intervening space between the water and the main building; goods are thus by cranes taken from the vessel and placed within reach of the hoisting apparatus. The height of this ceiling being increased to admit the working of the crane under it, the pillars are notched to admit of temporary floors being laid, preventing the waste of room that would otherwise take place.

The private warehouses at Liverpool are of the same construction, generally, as in London; the transient sheds referred to in No. 1, are built of brick, with tile or slate roofs.

The warehouses at Birkenhead are in progress of construction; for particulars of which, see appendix C.

The hoisting apparatus at all the docks in England was the ordinary crane to hoist from the vessel, and, in some instances, to raise and lower from and to the vaults; but the general plan in the stores was by the ordinary wheel and fall, in general use in this country.

The depth of water in the Liverpool docks will be seen by reference to appendix B; in the London dock, appendix A; in the St. Katherine's, D; in the Birkenhead, C; and in the East and West India dock, London, W.

For descriptions of these docks more in detail, and for full particulars concerning location and construction of warehouses, capacity of stores, &c., see appendices A, B, C, D, K 1, K 2, and W.

4. In the private warehouses, neither lights nor fire are permitted by the customs; but in their docks, the regulation of the matter is left to the dock companies. In their warehouses it is strictly forbidden; but it is permitted in the offices and on board the vessels laying in the docks, under close restrictions. "No lucifer matches, or other articles of an inflammable nature, are permitted to be housed;" neither are pitch, tar, rosin, gunpowder, lucifers, turpentine, woolen rags or waste, or cotton waste, hay or straw, allowed to be landed in the docks. Should any hay or straw, pitch, tar, rosin, or turpentine, be brought in for ship stores, the articles may be put on board, but must not be lodged on the quays. In the vaults lamps are permitted. In each dock there is a day and night police always on duty, and a certain number of their servants are drilled to work the fire-engines belonging to the company. The organization is complete and perfect, and every means used, as will be seen by reference to their regulations, to guard against and extinguish fires; tools are at hand to scuttle vessels, if it be necessary, and they are subject to the most severe regulations whilst in dock; this severity being absolutely requisite, as a fire, occurring at low tide and once obtaining

the mastery, could not be checked till all the shipping were destroyed or sunk.

The Government not being warehouse proprietors in any way, the question of insurance lies solely between the importer and store owner. The superior construction of the stores in the docks, and the known vigilance exercised by those companies, makes the rates of insurance on goods deposited there less than when in other stores. For ordinary merchandise in private bonded stores the rates average $37\frac{1}{2}$ cents for \$100, while in the docks it is stated, as will be seen by reference to appendices D and W, to be from $7\frac{1}{2}$ to $12\frac{1}{2}$ cents per \$100. As far as could be ascertained, the general custom was to insure. For further particulars, as regards the prevention and extinguishing of fires, see appendices A, K 2, K 3, and W.

5. In the dock warehouses originally constructed, iron was not used as a material for building, being only used in some cases for braces to strengthen; but in those more lately built it has entered to some extent into the construction for rafters, joists, and flooring; for pillars it has been more generally used; the St. Katharine's dock in London, and the Albert dock at Liverpool, using iron pillars filled in with brick as the support, in most cases, to the second floor. The London Dock Company have also used it to a considerable extent for pillars in the last vaults constructed. The sheds on the dock piers at London are generally supported by iron columns, as previously mentioned; and the intention is hereafter to increase its use, experience having demonstrated, from the use made of it in constructing the large railway stations, that it is the lightest and best material for large sheds and roofs. The flooring in the warehouses is usually made with reference to the character of the goods to be stored; where a smooth surface is very requisite for the preservation of the article, iron has been somewhat used. In the Albert docks, before mentioned as combining the most modern improvements, tile has been used, laid on concrete made perfectly smooth, for sugar and molasses; such a floor, or one of stone slabs, being considered the best, the drainage requiring it to be frequently scraped and cleaned.

The buildings are kept insured by the proprietors, the rate being from one-sixth to two-sixths sterling per cent. The merchandise is generally insured; see No. 4.

It is difficult to ascertain the cost of the different docks, they having been constructed at different periods. The cost of the Albert dock was £318,000.

6. The custom-houses in London and Liverpool are near the wharves, and in the vicinity of the principal portion of the warehouses. Appraisers' stores are not known, the appraisement of goods being made by the landing officer at the time of their landing.

7. The storage of merchandise in bond in England, as stated in No. 1, is entirely a private business, the Government having no interest in any stores or warehouses, except in the store known as the Queen's warehouse, appropriated solely to the storage of seized goods, stores, or Crown property, and with the single further exception of tobacco warehouses.

This article being subject to the very enormous duty of 9s. per pound on manufactured, and 3s. per pound on unmanufactured, and thus offer-

ing great temptations for frauds, as a measure of safety the Government have hired buildings in the docks of London, and some equally safe places in other ports, under the sole control and the custody of their own officers. Experience has demonstrated, however, that the property would be equally safe under the usual restrictions; and we were informed that the commissioners of the customs contemplated placing it on the same footing as other goods.

On the arrival of a vessel, the consignee of her cargo may select any bonded warehouse for its storage. The charges for such storage and labor being a matter of bargain between the parties, competition insures the lowest prices, and thus enables bonded goods to be stored at the lowest rates. Merchants consequently prefer having their goods in bond, and so common is the custom, that, as a general rule, the stock of dutiable foreign imports in Great Britain, except those quantities withdrawn for retail, may be ascertained by the quantity in bond on custom-house books.

The bonded stores are under joint lock of the customs and the warehouse proprietor, the importer, unless he be at the same time the store owner, having no custody; the store is under the charge of a customs officer known as a locker, who receives, delivers, and keeps account of, all goods coming in or going from the store.

The warehouse proprietor is allowed at any time during business hours to have access to any goods stored on the premises, but the goods cannot be in any way changed from their original character without the previous permission of the commissioners of customs; they may, however, be changed from warehouse to warehouse, and from one port to another, without payment of duty, under the formalities hereinafter set forth.

8. The amount of goods in bond in the different warehouses it was impossible to ascertain with any degree of correctness; but, when the capacity of the stores of the dock companies, and the large number of other stores used for that purpose, are considered, it must necessarily be very great. The capacity of the warehouses in and connected with the docks in London may be estimated at 600,000 tons. Many free goods being stored by these companies, the dutiable quantity could not be estimated.

For the rates of storage in London docks, see Appendix A.

For	do.	in St. Katharine's,	"	D.
For	do.	in Queen's warehouse,	"	M, page 337.
For	do.	in Albert's dock,	"	B.
For	do.	in East and West India,	"	W.

These rates are generally higher than in private stores, but the advantages of greater security in storage, and facility of access to the property, with cheaper insurance and greater despatch in business, cause them to be generally preferred. As a general rule, there is no diminution of rates of storage in consideration of the length of time, except on wood and on wines.

Goods are permitted to remain in bond three years, at the end of which time the commissioners of customs have power to extend the time; which is generally done from time to time, unless in cases of

deterioration of property. The surplus stores of a ship are not permitted to remain in Queen's warehouse over one year, they being then sold for charges and duty. Dock companies have been given the power by charter to sell any perishable goods for charges in two months, and other goods in twelve months, first paying to the customs the duty.

There is no distinction or separation of goods designed for consumption or exportation, except in the case of goods prohibited for home consumption and imported for exportation; such goods are marked "prohibited," and stored separately. These goods, on landing, are generally placed in the most convenient situations for exportation, but there are no stores used expressly for that purpose; what are termed export sheds in each dock being used for the temporary receipt and examination of goods before going on board the vessel.

9. The mode of entering goods for warehousing, is by an entry and two copies; one copy for the collector, and one for the comptroller of customs; the original entry, after bond given, going to the warehousing department, where it is copied into the landing officer's book. These books are registered in this department before being issued to the landing officer.

The importer is not required to subdivide his entry into parcels, unless the description of goods imported renders it necessary. A separate entry is made for different descriptions of goods, however, as sugars, nutmegs, liquors, &c.

Separate landing books are prepared at the custom-house for free, dutiable, and for warehouse goods, the warehouse entry always giving the store to which the goods are going. Into these books the particulars of the entry are copied, and the officer immediately underneath makes his return, weighing, measuring, and marking such goods as require it, and giving in his book a full and complete account of the goods.

On those for warehouse, he marks the initials of ship and master, the time of import and weight, if necessary.

Liquors he causes to be gauged, giving returns thereof, and of the proof of each cask, entering every particular in his landing book. The goods are then sent to their different destinations; the officer taking care that those for warehouse go by proper persons, and designating the route, if necessary. A ticket is sent with each load, and at the close of each day's business, the landing officer's return is examined with the account of the locker at the store, thus daily securing a correct delivery of the goods. This landing book is not allowed to have any leaves abstracted or calculations erased; every leaf is stamped and must be accounted for.

Great care is taken to make it contain a perfect description of the goods, as it forms the basis of all the warehouse accounts.

For particulars of the practice in detail, and for the forms of all descriptions of entries and landing-book, see appendices E, G, F, and W.

The certificate issued or given to the person who enters goods in warehouse is issued by the party who receives them on storage. As such, it is considered as evidence of property, and is further secured by act of Parliament, securing the holder of such certificate in the perfect ownership of the merchandise; for which, see appendix B, page 536.

Its value, however, depends, in a great degree upon the character and reputation of the party issuing it. Consequently those issued by the dock companies of London are entitled to the highest credit. Loans are made on such certificates by all banks and bankers, and not by any particular class, at the current market rates for the best securities, and they rank generally as among the best in the market. No endorsers are required. The aggregate amount of such loans it was impossible to ascertain. For forms of such certificates, see appendices A and E.

10. The aggregate amount of goods warehoused at each of the ports visited, it was impossible to ascertain with correctness. For the amount warehoused during the year by the East and West India Dock Company see appendix W. The amount of value of merchandise in warehouse in Great Britain is estimated at \$387,200,000; stored at London, in docks and private warehouses, costing, as near as could be ascertained \$40,000,000.

The entire number of stores and warehouses, and their dimensions, it was also impossible, from want of time and facilities, to estimate, and no recorded account could be found. Of the three great docks at London before mentioned, however, the dimensions appear in appendices A, D, and W.

Different forms are used in entering goods for consumption and reëxportation, as per appendices E, G, and W. In cases of reëxportation of goods, a bond in double the amount of duty, with one surety, is required for their delivery at the foreign port of destination, and they are carried to be shipped under the care of a proper officer of the customs, and by such ways as he shall authorize; otherwise they are forfeited. An entry for export may be dispensed with—a certificate of bond having been given being sufficient authority for the warehouse keeper to deliver for shipment. Goods, after entry and landing, may be entered and shipped for reëxportation without actual lodging in warehouse, being considered as constructively warehoused; and the account taken for the rewarehousing may serve as the account for delivering the goods for payment of duties or for shipping.

In cases of transportation of goods from port to port, coastwise, by railway, or otherwise, twelve hours' notice in writing of the intention to remove must be given to the warehousing officer. Entry is made, and bond for delivery at the port of destination is given in double the amount of duty, with one surety, specifying the mode of conveyance and time allowed for the transit. By land carriage, this is, in stage coaches or railways, seven days; any other description of wheel carriage, fourteen days; by inland navigation, one month; coastwise, in steam vessels, fourteen days; in sailing vessels, not exceeding two months. On presentation of a certificate that bond with security has been given, the warehouse keeper may deliver the goods for removal the same as if an entry had been made and passed for the same, he endorsing the delivery on the certificate.

The officers, upon satisfying themselves that the packages are in the same state as when imported, may permit them to be removed without being reweighed. Each package is to be marked with its contents when practicable.

In cases of the deposit of transported goods in warehouses, for which

security is required, but for which the proprietor has not given bond, the removal bond remains in force until a proprietor of the warehouse, or purchaser of the goods, gives fresh bond.

When necessary, the officers at the port of arrival may call upon the consignees of the goods to pass the proper entries for the same.

Upon entry being made and bond taken for the removal of goods, a letter of advice, containing an account of all particulars, stating mode of conveyance, time allowed for transportation, marks, numbers, and description of packages, contents, quantity, and quality, is transmitted from the port of removal to the port of destination. And from the port of arrival, after entry made, is transmitted to the port of removal a certified account of the goods as they find them, which is noted in the books at the port of removal. If all is correct, the bond is discharged. If the goods do not arrive by the same conveyance named in the letter of advice, the fact is stated in the certificate.

The bond for rewarehousing of the goods may be given either at the port of removal or of destination. If it be given at the port of destination, a certificate thereof is, at the time of entering the goods for transportation, produced at the port of removal.

If the time allowed for removal, which is according to the conveyance, as before stated, has elapsed without advice having been received at the port of removal of the arrival of the goods at the port of destination, the officers of the last-named port are called on for an explanation of the cause; and, if the merchandise is not yet arrived, the matter is forthwith represented to the board of commissioners of the customs for directions.

For copies of all bonds, letter of advice, certificates, and forms, generally given in connection with warehoused goods, and details of practice, see appendices G, E, F, and W. The commissioners of the customs, in appointing warehouses for the reception of dutiable goods, require general bond, with two sureties, from the proprietors thereof, whether individuals or companies, for the full duties of importation on all such goods as shall at any time be warehoused therein, or for their due exportation.

If the proprietor be not willing to give such security, the different importers are required to give bond upon their several importations in double the amount of duty, with one surety. The system of general bond (it possessing many advantages) prevails in practice.

If goods are destroyed or lost by any unavoidable accident, either on shipboard or in landing or shipping, or in receiving into, or delivering from, warehouse, or whilst in warehouse, the duties are remitted.

When goods deposited in warehouse, for which general bond has not been given by the proprietor, but special bond by the importer, are sold, the importer's bond may be given up, and that of the purchaser taken in lieu.

Goods are not received back into warehouse after delivery therefrom.

11. The warehouse companies were the only sources from which any information in answer to this question could be derived. (See appendices K1, K2, A, D, and W, where a full description of the books, and the number and character of the clerks and other officers, is given.) The labor is performed by the warehouse proprietors; and from that source

and the storage their revenue is derived: the truckage, loading, and unloading, shipment, and exhibition of goods, &c., are all performed by them.

Merchants are allowed to take certain quantities of goods free of duty as samples, (see appendix N;) and by such samples, or by comparison, sales are made by brokers or by public sale.

Counting-rooms are not allowed in stores where goods are bonded—the entire building being under the customs lock. Importers, generally, have no stores attached to their counting-houses—depositing all their consignments with the dock companies, or other warehouses—they or their authorized clerks being allowed access to their goods at any time within business hours, accompanied by an officer of the customs; or, if they have stores, they use them generally for free goods, preferring to deposite them with known and established warehouse proprietors, on account of the value of the certificates of deposite or warrant, as a basis for loans and a facility for sales.

12. The out-door officers, transacting the customs business connected with warehousing, are the surveyor general, inspector general, landing surveyors, and landing waiters and lockers; in doors, the warehouse comptroller, warehouse keeper, warehouse registrar, and jecquer, and their respective clerks. For the duties of each officer, and all others connected with the collection and security of the revenue, see appendix O, Nos. 1 to 38.

From the evident disinclination on the part of gentlemen to answer the inquiries as to compensation, the undersigned forbore to press the question. The compensation paid their officers and servants by the East and West India Dock Company, however, is stated in appendix W.

13. The warehouses are kept open for the transaction of business from 8, a. m., to 4, p. m., from 1st March to 31st October; and from 9, a. m. to 4, p. m., for the rest of the year. The same hours of attendance are required from the customs officers attached thereto.

The water to extinguish fires is procured from hydrants, and from the river; the East and West India, the London, and St. Catharine docks have each, in addition to the usual fire-engines belonging to, and kept within the dock walls, a floating fire-engine kept in constant readiness which can at any moment be set to work, throwing water at the rate of 200 gallons per minute. (See appendices A, K 2, and W.) Naval stores gunpowder, hemp, flax, lucifer matches, acids, hay, and straw, woolen and cotton rags or waste, and spirits, are considered combustible articles and none of them (see No. 4 of this report) are allowed in the docks except spirits, hemp, and flax.

The combustible articles excluded are stored in yards in the suburb of the city. No prohibition of warehousing is made of perishable goods they are allowed to be warehoused, if desired—the watchfulness of the warehouse proprietors, in securing their storage by sale before the property becomes deteriorated in quality, securing the Government against loss.

14. The expense attending different descriptions of goods, it was impossible to arrive at, (except so far as the rates of storage were concerned, as per the printed rates in appendices A, B, D,) the cost depending upon the degree of labor required for sampling, &c.

As a general rule, as has been before remarked, all dutiable imports, except small importations for retailers, are put in bond under customs lock. This has arisen from the credit thus obtained for the duties; whilst equal facilities, if not greater, are given for sale, either for consumption or exportation, with all the privileges of sampling, repacking, dividing packages, sorting, &c., that an importer could have in his own store; and, unless he should be in a large business, and compelled necessarily to have warehouses attached to his counting-room, at a much cheaper rate.

The business of storing bonded goods has been reduced to a system, and has become as regular a business as any in Great Britain. The consequence is great competition, the lowest possible rates, and every facility for the importer to make what disposition he may subsequently choose of his property.

Free goods are stored in the dock warehouses, but in separate stores from dutiable goods; the customs officer of course taking no cognizance of them. Goods are allowed to remain after the duty is paid, that being a mere question of storage between the parties, the Government taking no further interest in their disposition.

The dock companies are allowed by law to make a warehouse entry for all unclaimed goods, remaining unpermitted forty-eight hours after a vessel begins to discharge at their docks, they giving bonds for the duty; they are allowed to hold the same a given time, according to the description of goods, selling them for charges, freight, and duty. If goods should remain unclaimed on board a vessel not discharging at one of the docks, the captain may, after fourteen days, send them to the Queen's warehouse, to be sold at the expiration of three months, the proceeds, after deducting duty, freight, and other charges, to be held for account of the owners.

15. The warehouses are constructed with party walls, separating the floors in divisions, and double iron doors and stone staircases. There is a suitable space reserved between each stack of warehouses.

The light and ventilation are perfect. The windows of each of the warehouses are secured by shutters either wholly of or cased with iron. The docks are separated from private buildings by a boundary wall, see appendices K 2, page 188, and W. The superintendent of the docks is required daily, after the close of business, to visit every store and examine whether the doors separating the stores and those separating the staircase from each floor are closed, but not locked, and another officer visits the stores each morning to see that the duty has been performed and to report violations.

16. In the new warehouses building at Birkenhead, a railway, connecting with the roads to Manchester, Birmingham, London, and other principal places in Great Britain, has been constructed so as to admit of discharging or receiving goods immediately from the carriages into the stores. Between each row of stores is an avenue on which are laid three lines of rails, one passing close to the buildings on each side, and a third in the centre to receive the carriages when loaded or discharged. Immediately within the dock walls is a scale on the railway for weighing the carriages, a plan of which is annexed in appendix C. Goods for any

part of Great Britain may thus, directly, upon passing the doors of the warehouses, be placed in course of transit without any further charge for labor.

It is in contemplation, likewise, to bring the Manchester road into the new docks now building in the northern part of Liverpool. At Antwerp, the railway to Cologne, Paris, or Ostend, starts from the entrepôt, thus affording great facilities for goods destined for Germany or France, and also those to be shipped from those countries; goods passing through Belgium are placed in a railway carriage in the Antwerp warehouse, the customs lock is placed on it, and the conductor of the railway delivers it intact at the frontier to which it is destined, thus giving facilities and despatch impossible with any other mode of conveyance.

The time occupied in warehousing cargoes of goods depends greatly upon circumstances—as delays arising from discharging parts of the cargo into lighters to go to other warehouses, waiting for ballast, and for entries at the custom-house. The last-named cause is, however, to a certain extent, obviated, the dock companies having special power to enter all goods unclaimed in forty-eight hours.

The celerity with which a cargo may be landed and warehoused, may be judged of by the following statement of the time expended in discharging goods by the St. Katharine's Dock Company—eight hours, including half an hour for refreshments. (See appendix D.)

	Greatest despatch.	Ordinary despatch.
Tallow, casks.....	1,006	550
Flour, barrels.....	4,568	2,000
Cotton, bales.....	1,203	500
Hides, dried.....	3,800	2,500
Sugar, bags.....	7,400	3,000
Sugar, Havana, chests.....	1,500	550
Sugar, hhds.....	350	250
Hemp, bales.....	1,161	500
Hemp, and flax, tons.....	86	50
Oil in casks and butts.....	290	100
Brandy, puncheons.....	336	200
Wines, pipes, hhds. and quarter casks.....	529	250
Indigo, chests.....	1,131	450
Coffee, bags.....	5,450	2,000

See also E, of appendix W, for time of the East and West India Dock.

In shipping goods from the warehouse, the goods are delivered in the vessel as fast as the crew can stow them away. The time, therefore, is influenced by the activity, or otherwise, of the captain and crew.

No such practice is permitted as using a vessel as a warehouse, but goods having been landed and examined may be considered as constructively warehoused, and exported or transported in bond to another port. Goods at such second port may be entered at once for consumption.

without actually going into store, being again considered as constructively warehoused.

17. The rewarehousing of merchandise at second port is done in the same manner as at a port of importation, and entry made in same manner. When the merchandise has been received in store, notice of its receipt is forwarded to the port from whence received, which cancels the bond given for the safe transit. (See No. 10 of this report.) If the goods are again shipped, the forms are repeated; no difference being made whatever, whether the warehouse port be changed once or oftener.

The goods, when rewarehoused, are held on the terms of the first warehousing. The time of remaining is reckoned from the day of the first warehousing, and the goods can remain in bond no longer than three years from that date.

18. Goods exported in bond are shipped under control of a customs officer, who designates the manner, route, and conveyance. The draymen and porters are not under the control of the Government, except being licensed as such by the local authorities.

When goods are removed from one warehouse to another in the same port, as may be done by permission being given by the commissioners of customs, they are accompanied by an officer.

19. The object of the British Government being to make their country the entrepôt of the world, the practice is to grant to merchants warehousing goods the utmost facility consistent with the security of the revenue. The description and character of packages may be changed, new packages substituted, &c., so as to suit the different foreign markets. All sorting, separating, repairing, and alterations that may be judged necessary for the preservation, sale, shipment, or legal disposal of goods, are permitted; application having been first made to the commissioners of the revenue, in whom the sole authority is vested to grant permission for making such alterations.

These alterations, and all necessary repairs, are made under the supervision of an officer of the customs, and by the warehouse proprietors, at the expense of the owner of the goods, who gives special directions as to the nature of the operations. Such repairs as are necessary to put the packages in good order for stowage and safety being required at landing, before they are placed in warehouse.

Sugar refiners may remove sugars and molasses to premises under the locks of the Crown, approved of by the commissioners of customs, for refining the same; giving bond to refine such sugars and molasses, and that the total of refined sugar, and the treacle produced by the process, shall be duly exported or returned to a bonded warehouse within four months.

And such sugar and molasses may be transported to other ports, the gross weight and tare being marked on the cask, and a sample transmitted to the port of destination, with the letter of advice.

Spirits and wines may be bottled for exportation as stores.

Brandy in warehouse may be added to wines in quantities not exceeding one to ten. In cases of diminution of quantities in packages of spirits and wines, they may be filled up from other packages of the same, and the casks so emptied may be withdrawn from warehouse

free of duty. Wine may be racked from the lees, and may be mixed with other wine of the same description, all import brands being erased from the casks, and the lees may be destroyed without payment of duty thereon. Separate vaults are appropriated for the bottling of spirits and wines. In no case rum to be bottled or deposited before or after bottling in same warehouses as wines. In repacking, the excess of quantity may be, if good, entered for consumption; if worthless, destroyed, and the quantities marked on the new packages, and such is deemed the imported package. No foreign casks, bottles, corks, or other material are used except such as the goods were originally contained in, without such articles having been entered and the duties paid thereon.

Damaged goods, cloths, &c., are allowed to be taken from warehouse and cleaned, pressed, &c.

Pongees and other white silks to be printed, dyed, or cleansed; handkerchiefs to be hemmed; also indigo, nutmegs, rhubarb, &c., to be sorted and separated for repacking with reference to quality.

Rice or paddy may be cleaned in warehouse; copper and lead be taken to extract silver, the whole weight being returned or accounted for.

Timber may be sawn in bond, four inches to be left at the end. Grain may be taken from warehouse and kiln dried; grain in bulk may be put in bags.

Perishable and valuable goods may be landed from vessels in distress inward or outward bound, and be removed for cleansing and making merchantable, bond being given for their return to a warehouse in three months.

Spirits are vatted, the casks being emptied into vats varying in capacity from five thousand to fifteen thousand gallons. On being returned to the casks the letter V is cut in the head, with numbers indicating the various importations, combined in a certain vatting, of which the cask forms a part. Samples are previously taken from each package, two from each; one is retained at the warehouse, and when a quantity is accumulated these are mixed, returned into casks, and sold for the Government. The equivalent sample is retained by the merchant, Government not collecting duties on his samples. On wines and spirits in bottles being sampled, the amount taken must be returned and the bottles recorked. [See appendix M, pages 346 to 350.]

The dock warrant being the representative of the value of the spirits the credit of the dock company is pledged to express what the article is. The vatting and the combination of qualities are therefore indicated by the characters cut upon the head of the cask.

Whilst permitting the mixing of the different qualities of liquors of the same sort, no mixing of different kinds of spirits is allowed, except when to be exported, save in the case of brandy and wine, before named; and in all cases of vatting and mixing, the import marks are erased from the cask.

Upon any alterations being made in the packages, the warehouse proprietors require the warrants given therefor to be previously lodged with them.

The accumulations of sugar and molasses on the floors of the ware-

houses are periodically scraped and weighed, and an allowance of one-third of the quantity being made for dirt if molasses, and of three-fourths of sugar, the duty is collected on the remainder.

Brandy is permitted to be imported in small casks of ten and fifteen gallons, and warehoused when intended for exportation to Mexico and South America.

To guard against adulteration of wines and liquors in transit, samples are taken, and the proof and quality stated in the letter of advice containing particulars. If, after arrival at the port of destination and comparison with the letter of advice, adulteration is suspected, the samples are transmitted from the port of removal, and a comparison is made therewith. The casing of packages is not required.

20. The guards against violations of warehouse rules, or any misappropriation of the property, are the bond and the joint custody of the Government and the warehouse proprietor. To insure the safety of the property, laws have been passed (in warehousing act 8 and 9 Vic., chap. 91, sections 10, 11, 12, 13) securing to the importer at all times easy access to his goods, and the immediate production of the same when required; also laying heavy penalties on the proprietors for any person having access to the property except in presence of the locker or customs officer and for the proprietor, or any other person, assisting in any way in fraudulently removing the same from the stores, or in subsequently concealing it, and making the proprietor liable for the duty on goods so removed. Should the officer embezzle, waste, or spoil any of the property committed to his custody, he is deemed guilty of a misdemeanor, and punished accordingly; and if such officer be prosecuted to conviction by the importer, consignee, or proprietor of such merchandise, the Government repays the amount so embezzled, &c. [See same act, chap. 91, sec. 47.]

No security is required from the lockers, it forming one of the few exceptions to the general rule of requiring securities, and the exception is probably made from the fact that it is not in his power alone to embezzle or waste the property under his care.

The different dock companies punish irregularity and disobedience of their rules and regulations by their servants, with suspension for the first offence and dismissal for the second.

Inebriety or dishonesty is punished by peremptory discharge. For further details of checks and penalties, see appendices K 1 and K 2.

21. The guards against burglary and theft in the docks of the company depend chiefly upon the internal police; their stores being surrounded by walls, and having officers stationed at each gate, the property becomes very secure against embezzlement. In the private warehouses due regard is had to the fastenings required, as will be seen by reference to appendix L.

The goods stored with the dock companies are generally examined only once in three years, though an examination of particular lots is more frequently made. The great capitals of these companies and the admirable manner in which they conduct their business generally, together with their vigilant police regulations, render the Government less exact than with private stores. The officer (locker) in charge of the latter

stores keeps a daily account of all receipts and deliveries, and also a general storage ledger, showing the party storing, the nature of the goods, and the part of the building in which stored. He is under the daily supervision of an officer termed a superintendent locker, whose duty it is to visit each store and see that these duties are properly performed. His receipt and delivery book is also daily examined by the books of the officer discharging cargoes for such store and by his orders for delivery. These officers are, one in each year, transferred to another store, and their account of goods on hand is examined by their successor, who then becomes responsible for the property.

The storage and other charges are collected by the proprietor, and he is entitled to hold property after payment of duty until such charges have been paid. For the manner of keeping the books of the large warehouse companies, as also of the officers of the customs stationed in the establishments, with all the forms for the receipt and delivery of merchandise, see appendices A, D, E, G, K, and W.

22. There are no restrictions upon the removal or transportation of goods from one port to another, in bond.

Giving the goods entirely into the custody of the bonder, at whose risk they are during transit, the Government relies upon the bond, letter of advice, and samples, for the security of the revenue.

If, on arrival at the second port, the goods are going immediately into home consumption, no further examination is made, if contained in the original packages as imported; and they need not be entered for rewarehousing, but an entry for consumption may at once be made; the duty at a second port being assessed in all cases upon the quantity and value fixed at the port of importation, subject to such allowances as are hereinafter stated, in No. 24; and duties in all cases are assessed and paid only when and where finally withdrawn for consumption.

The certificate accompanying the goods is the letter of advice described in No. 10 of this report.

23. The goods in course of transit are solely at the risk of the parties transporting; but, if lost by accident while on the way from one port to another, the duties are remitted in the same manner as if destroyed while in warehouse. (See Nos. 10 and 24 of this report.)

24. Goods paying specific duties receive abatement of duties for damage on voyage of importation, provided proof is given that the damage actually occurred on the voyage before landing, and provided the claim for abatement is made at the time of landing and examining the goods, except on the following articles: cantharides, cocoa, coculus Indicus, coffee, currants, figs, Guinea grains, ipecac, jalap, lemons, nux vomica, opium, oranges, pepper, raisins, rhubarb, sarsaparilla, senna, sugar, tea, tobacco, wines and spirits, and except on wrecked goods or those found at sea, on which no allowance is made.

Cocoa, coffee, or pepper, may be abandoned in warehouse for duties, the duty being charged only on the quantity taken. On pepper two per cent. is allowed for wastage. Cocoa, hams, coffee, cheese, currants, figs, raisins, sugar, spirits and wines, pay duties on actual quantities delivered. No allowance, as a general rule, is made on other goods; but the commissioners of the customs have power to remit the duties on the whole

or any portion of the goods lost or destroyed in the warehouses, and to them appeal is made in all doubtful questions; the general practice being, as far as could be ascertained, to assess duties only on quantities delivered, unless the deficiency was occasioned by fraud.

Deficiency in quantities on the voyage of importation is not a question entertained by the customs; the duties, if specific, being levied only on the quantities landed, and the basis of the ad valorem duties being the valuation as landed.

Allowance is made for damage or total loss in transit, but not for deficiencies, as the goods pass out of the hands of the Government officers. In some extreme cases, however, the commissioners have made allowances, upon the proof being positive that the deficiency was the result of accident.

25. The security against the adulteration of goods in transit is in the taking of a bond, the letter of advice containing particulars, the samples, and the comparing of quantities and qualities and condition with the letter of advice and samples, as hereinbefore stated in Nos. 10 and 19.

26. A return of the receipt to, and deliveries into and from warehouse, is made up quarterly by the comptroller of warehouse accounts, showing the description of goods warehoused during the quarter, the countries whence imported, the quantities imported in British and foreign ships, and received coastwise, and the amount in warehouse at the commencement of the quarter; and showing the quantities delivered during the quarter for consumption, and the duties received thereon; the quantities delivered for exportation and transportation, and the quantities in warehouse at close of the quarter.

At the same time is also made a return of the goods, not the growth or produce of the kingdom, reexported therefrom; showing the species of goods, the countries to which exported, the quantities in British ships, and the declared value.

A monthly account is also made up at each warehousing district, and signed by the collector and comptroller of customs, showing the quantities of the principal articles of foreign merchandise imported; those duty free, those warehoused, and those not warehoused; the quantities delivered from warehouse for consumption; the amount of duty received thereon, and received on the goods entered for consumption direct, without going into warehouse.

A similar monthly account is made of the quantities of foreign merchandise exported, showing those exported as merchandise, and those shipped as stores.

Values are not expressed, except in the return of goods exported, first named, which expresses the declared value. For the forms of these returns and statements, see appendices E and G.

27. The returns mentioned in No. 26 are compiled from the record in the books kept in the offices of the comptroller of warehouse accounts, and of the warehouse keeper. The record is made in these books from the landing books, which show the quantities actually received into warehouse, as entered therein by the landing officers. The general particulars, of importer's name, vessel, article, and store to be housed in, having been first entered in the warehouse keeper's register from the

merchants' warehousing entry at its presentation, the quantities, and all particulars in detail being entered after the completion of the landing, as above stated. The entries recording the warehousing of goods in the books of these officers are thus made complete, after all the weighing, gauging, &c., is completed; these being done after the discharging of the goods from the vessel, and before their deposit in warehouse. The report of the landing officer, therefore, insures correctness in the data received.

In cases of the merchandise going out of warehouse, the record is made in the books of the offices above named, from the withdrawal entry, it having been first presented, and partially recorded in an entry or warrant book in the office of the warehouse keeper, and then passed through the offices of the collector and comptroller of customs, for paying duty if withdrawn for consumption, or giving bond if for exportation or transportation.

A permit, issued from the office of the warehouse keeper, and recorded there and in that of the comptroller of warehouse accounts, authorizing the locker to deliver the goods, is furnished the merchant withdrawing; for which permit he receipts, and it is returned by the locker to one of the said offices, with his report of alterations in quantities, &c., (if there were any,) entered thereon; which return of the locker is checked with the entry, as at first recorded. It is then passed to the other of these offices, and there likewise checked with the recorded entry to withdraw.

The report of the delivering officer, therefore, insures correctness in the data received respecting goods going out of warehouse, as the report of the landing officer insures it respecting goods going into warehouse.

The books of the one being daily compared with those of the other of these offices, no after-alteration occurs.

28. The data upon which the record in the books and the statistical and other returns are based, have no connection with the certificate or warrant that importers receive as a representative of their goods in warehouse. These documents are issued by the companies and individuals doing the storage business, and are based upon the record in their books, showing their storage and possession of the goods.

In treating of the French and Belgian systems, the time that it was found possible to devote to them not having admitted of carrying the investigation through the entire series in detail, (as before mentioned,) the numerical order of the instructions is no longer observed, and a general review only of the prominent features of these systems has been attempted.

In France there are two systems of warehousing goods, termed the *real* entrepôt and the *fictitious*.

The fictitious entrepôt is established in the warehouses of private individuals, who keep the keys. They enter into bonds, with security, approved by the customs, to exhibit the packages, in identical number and sort, at every requisition of the inspectors, and either pay the duties or reexport them within the space of one year; which time is almost always prolonged at the request of the Government. The merchandise admissible into the fictitious entrepôt is colonial produce, paying low rates

of duty—coals, cotton, wool, woods, &c. (See appendix H2, page 298, vol. 1, and pages 6 and 7, vol. 2, for schedule.)

The real entrepôt is established in fire-proof warehouses, owned by private companies, &c., the customs having a key, and guarding all receipts and deliveries, and keeping accounts (as for fictitious entrepôt) with each depositor of the goods stored.

The collection of storage is made by the proprietors, who alone are responsible for any loss of goods, either by burglary or fire—the Government requiring no security from the importer, considering their control all that is requisite. The time of storage is limited to three years; but an extension of time is usually allowed to five, six, seven, eight, and even ten years, as the customs regard the entrepôt real as a continuation of the foreign soil. All handling or alteration of the packages, either by converting several into one, or by dividing it into smaller ones, is prohibited in the fictitious, but permitted in the real entrepôt, the consent of customs being previously obtained, which requires the work to be done under the supervision of an officer, and that the accounts be altered to agree with the new packages. All merchandise is admitted into the real entrepôt, including what is admitted into the fictitious. Samples may be previously taken, but upon condition of immediate payment of duties on them. The importer, on withdrawing his goods for consumption, can have them reëxamined at his option; and though by law the duty is due upon the quantities entered in warehouse, without regard to leakage or wastage, still the Government remits the duty on the deficit wherever the local authorities certify that it does not proceed from fraud. This, however, is only granted when the entire lot is withdrawn.

When parts of an invoice are taken out, the duty is paid on the part taken, and the entire remainder of duty, as per inward entry, is to be paid when the rest is withdrawn.

In the transportation of goods in bond, whether from entrepôt real or fictitious, or in case of export, security is always required. In the first case a clearance is granted, (see forms annexed, in appendix H,) in which are stated the marks, numbers, and descriptions of packages, their contents and weight. This accompanies the goods to their port of destination; and the receipt of the goods, endorsed thereon, cancels the security given. Penalties vary according as there may be a deficit, or excess, or difference, in the kind of merchandise. Generally speaking it is double the duty, or the value of the goods deficient, with a fine of 100 to 500 francs. In the second case, a nearly similar clearance is granted, and the security cancelled on the production of a certificate of the goods having been shipped, and the vessel having sailed. The additional security is required, in land transit, of placing, without exception, a leaden seal on the packages. (See appendix H2, page 292.)

The transit of goods may be suspended in the course of transportation, and the duties paid at any office of customs, or the goods rewarehoused.

No deficiencies are allowed on goods in fictitious entrepôt, as they are always at the free disposition of the owner. If the owner should dispose of such goods without first paying the duty, he subjects himself to pay double duties, and a fine, in some cases, equal to double the value of the goods.

The warehouse system of Belgium has recently undergone a general revision, as will be seen by reference to appendix J 2.

At Antwerp the warehouses of the *free entrepôt* are constructed of brick, with wooden floors and pillars, and staircases. New stores are being added to the stack which comprises the free entrepôt, in order to supply the increased demand of the port. They are built with every convenience, as regards light, air, &c., and with great facilities for the receipt and delivery of goods—the railway to Cologne, Paris, and Ostend running through the entrepôt, which adjoins the dock. It is in contemplation to enclose the whole of these warehouses and the dock within a wall, imitating the construction of the docks of the London companies.

The cost of these warehouses, including the new stores now being completed, is estimated at 4,000,000 francs. They were formerly the property jointly of the Government, the province and town of Antwerp, and individuals. The Government has lately reimbursed the shareholders, and become sole proprietor of the free entrepôt, it being under the control of the finance department.

An administrative committee, appointed by the King, on the proposition of the Minister of Finance, composed of two officers of the customs, two members of the chamber of commerce, and one of the municipal authority, regulate the tariff of storage, the stowage, changes of packages, &c., in the entrepôt.

Private stores (*particular entrepôt*) may be used as warehouses when the free entrepôt is full, they being approved of by the customs authority for that purpose. The goods stored therein are held under joint lock of their owner and of the customs. (See appendix J 2, page 86.)

There is a third species of warehouse, styled *fictitious entrepôt*, in which the custody of the goods is confided entirely to the depositor. It is subject at all times to be entered by the customs officer, for examination of the merchandise and the condition of the fastenings. The stowage is done under his supervision.

The only kinds of merchandise admitted into this entrepôt are coarse sugars, fruits of all kinds, provided they are packed in cases susceptible of being plumbed, hides, oleaginous seeds, ashes, and guano. Fruits are permitted to have their packages changed; and merchandise, found to be deteriorating, must be entered for consumption. Examinations of the goods in the different entrepôts are made annually.

Samples are not allowed to be removed from any of the entrepôts without payment of the duties. Goods may be withdrawn from any in all quantities.

No allowances are made for deficiencies on withdrawal of goods from warehouse, except on wines and liquors.

Change of packages is allowed on goods in entrepôt, free or particular. Wines may be drawn off from the lees, and the duty on these remitted: cases may be divided, and the goods culled, assorted, &c., those of the same species, subject to different rates of duty, not being allowed to be mixed, nor packages to be changed when the duty is based upon the nature of the package. Permission must first be granted, after request made in writing by the depositor.

Insurance is effected on merchandise in free entrepôt, without distinc-

tion of goods, at the rate of two francs per \$1,000. When in particular entrepôt the rate is higher. No fires or lights are allowed within either.

A receipt or certificate is given for goods in free or particular entrepôt, signed by the warehouse keeper, for form of which see appendix J. When the merchandise is sold, transfer is made on the books, the original receipt, accompanied by a transfer certificate, is returned, and a new receipt is furnished to the purchaser, the transferring being entered on the books from the transfer certificate. This officer keeps an account of all merchandise deposited in, and withdrawn from, warehouse. Accounts are kept with the parties warehousing. For form, see appendix J. For goods on which ad valorem duties are charged, the values are kept. This officer collects the storage charges from the depositors. All labor is performed by them, they sending the laborers to the entrepôt, who do the work under the supervision of the customs officers. For a list of the books and forms to be brought into use on 1st January, 1848, see appendix J2.

The time for which merchandise is permitted to remain in entrepôt is two years. Upon application being made to the King, which is referred to the Minister of Finance, the time is extended from term to term.

General bond is given before goods are entered and placed in entrepôt. The bond is given when the merchant or broker enters into the business of importing goods. None is given for particular inward entries, and none specially given for transportations or exportations, unless the general bond shall be deemed insufficient to cover. The bond being originally given by the party doing business at the custom-house, who is generally a commission broker, the merchant owner may not have any bond in the customs for the duties on his goods, the broker's general bond, he being the importer, furnishing the security to Government for importation, transportation, or exportation. No bond, therefore, is given by the owners or lessees of stores, used for the purposes of particular or fictitious entrepôt.

The transit of merchandise is conducted generally in the same manner as in France. The account of particulars is sent with the goods, and, after being *visé* at certain offices on the route designated therein, is returned certified from the office of destination, or of issue from the country, as the case may be. Packages are plumbed, the leads, however, not being affixed to the separate packages when they can, with equal security, be placed on the means of conveyance, as the hatches of a vessel, the doors of a railway carriage, &c. If transit be by railway, a customs officer accompanies the merchandise to the office of destination or of issue, and to him are confided samples of wines and liquors in transit, duplicates being retained at the office of removal.

The merchandise in transit is at the risk of the owner. If, however, the injury bears no evidence of fraud, but is clearly the result of accident, the penalties imposed by the law are remitted, but the duties exacted, unless the King remits them. Heavy penalties, in some cases equal to confiscation of the property, and a fine of double the duty, are imposed for fraudulent mixtures, subtractions, &c.

Articles prohibited to importation for consumption are admitted to entrepôt for transit.

The laws concerning the warehousing of merchandise in France and

Belgium, with full details of the practice, and all the forms connected with the entering of goods at the customs for warehouse, and withdrawal for consumption, transit, or exportation, will be found in appendices H, H 1, J, J 1, J 2, J 3.

In replying to that portion of the instructions directing such further inquiries as might be deemed useful in connection with the warehousing system, or our foreign commerce, and the suggestion of such alterations as might be deemed advisable, it is proper to state that the limited time given prevented any investigation except such as would naturally suggest themselves in the prosecution of the preceding inquiries.

Some prominent features, however, have presented themselves in so favorable a light, that it would be remiss not to call attention to them here, and, before doing so, to generally recommend, for the consideration of the Department, the incorporation into our system of the better features of the foreign systems, as they may appear in the details set forth in this report and the accompanying documents, so far as they may be found, upon investigation, to be decided improvements; especially as the revision of our system of warehousing, at this early stage of its growth, could be effected without injury to existing interests.

The systems of France and Belgium not affording so many points in consonance with our own methods as that of Great Britain, attention has been more particularly directed to the improvements that might be afforded by that of the latter country.

While the English practice abounds with many unnecessary forms—the consequence of alterations and improvements in an old system—there is at the same time a perfect system of accountability running through all the departments of the customs, with an admirable adaptation to the general business of the country.

It is therefore respectfully recommended to the Department, that our warehouse regulations be so amended as to secure the greatest simplicity of details in connection with the entry, export, and interior transit of warehouse goods; that some general description of stores be adopted, with certain necessary fastenings, &c., any of which, eligibly situated for business, may be, by the collectors of the several ports, under the direction of the Secretary of the Treasury, selected as bonded warehouses, leaving the business of storage and labor entirely to the proprietors—the Government lock and supervision of the Government officer constituting the only variations from the ordinary business of storage. Give to the importer the right of selecting the store and making his own terms for labor and storage, and to the warehouse business would be secured that vital element necessary to its successful operation—perfect freedom in competition. It then becomes the interest of every importer to place his goods in bond; the real estate owner and mechanic are benefited by the increased demand for warehouses; the regulations as to buildings issued by the Government secure a better description of stores; from which results a consequent diminution of risk from fire in our large cities; and, finally, the interest of every class of the community becomes identified with the success of the system.

It is also recommended that permission be granted to owners of bonded goods to repair packages; to repack goods in such quantities as

may suit the markets for which destined; to dye and print silk; to clean and restore goods damaged on the voyage of importation; and, in short, to grant every privilege that ~~would~~ not jeopardize the safety of the revenue. And also to allow the importation in bond, for exportation, of goods now prohibited—as, for instance, the packages in which brandies are imported into Mexico and South America containing from ten to fifteen gallons, a size suitable for mule loads. These are prohibited by our laws; whilst in England, though equally prohibited for consumption, such packages are imported for export to those countries, and secure to British commerce an advantage our laws do not accord to us.

It is further recommended that there be granted to shipping the privilege they have in Great Britain—of taking what stores may be necessary for their intended voyage from warehouse without payment of duty. To prevent frauds, a tabular statement has been prepared of the required quantity for each man per diem of the different articles in general use, and the number of days required for a voyage. On a ship's return the overplus is deposited in warehouse, to be taken from thence as part of the stores on the next voyage. And, also, generally to dispense with the bond now required from importers, when the goods are placed in the entire custody of the Government. In the English system a bond is required for the reason that the owner or those storing for him have joint custody; but there would seem no necessity for it when the owner, as in our bonded warehouses, is entirely excluded from any supervision or control, directly or indirectly. In France it has been seen that no bond is required, even on joint custody, it only being demanded by the customs when the goods go out of their possession.

The undersigned, in conclusion, would express through you their grateful recollection of the attention and assistance in obtaining every information connected with the subject of their inquiries received from the Hon. George Bancroft; General R. Armstrong, consul at Liverpool; Hon. Mr. McGregor, M. P.; Hon. Mr. Dawson, vice chairman commissioner of customs; and from Mr. Collin, Mr. Chandler, and Sir John Hall, of the several dock companies in London.

To the customs officers generally in London and Liverpool, they feel indebted for the disposition to afford every information connected with their respective departments, and particularly to W. S. Kendall, Esq., inspector general, London, for the zeal evinced in furthering their views.

To the Hon. Richard Rush, Hon. Thomas G. Clemson, the American consulates and the customs authorities at Havre and Antwerp, their thanks are also due for the readiness evinced in furnishing every information desired.

Claiming your indulgence for any errors that may be found, and in the hope that the information collected and herewith respectfully submitted may prove serviceable to the Department in its efforts to render every facility to our commercial interests, the undersigned have the honor to subscribe themselves,

With great respect, your obedient servants,

CHARLES C. WALDEN,
D. P. BARHYDT.

HON. R. J. WALKER, *Secretary of the Treasury.*

LIST OF THE APPENDICES ACCOMPANYING THE REPORT ON THE WAREHOUSE SYSTEMS OF ENGLAND, FRANCE, AND BELGIUM.

- A—London dock companies.—Replies to questions put to them; forms for doing business, and table of rates and regulations.
- B—Liverpool docks.—Table of rates and charges; act of incorporation, and rules and regulations of Albert dock.
- C—Birkenhead docks.—Act of incorporation; map of the docks; description of buildings, and plan of scales used.
- D—St. Katharine's dock companies.—Replies to questions addressed them; list of their employees; forms used in their business; table of rates and charges, and regulations concerning lights and fires.
- E—Liverpool custom-house.—Replies to questions; forms used in warehouse business, and forms of books kept.
- F—London custom-house.—Warehouse forms, with explanations.
- G—Custom-house at London dock.—Forms used in warehouse business; forms of books, and explanations in reply to interrogatories.
- H—Havre custom-house.—Tariff of charges, and forms of doing business in entrepôt, with forms of books, and translation of transit laws.
- H 1—French code of custom-house laws.
- H 2—Continuation of the same.
- J—Antwerp warehouse.—Forms and collection of commercial rates, &c.
- J 1—Belgian general law of customs and excise.
- J 2—Belgian revised warehouse law and regulations, with translations thereof.
- J 3—Belgian law of transit and project of new law of transit, with translation.
- K—Table of the average number of days required for foreign voyages, and the necessary stores for consumption of crew per diem.
- NOTE.—These tables are constructed upon a principle to meet every probable duration of a voyage, by the simple operation of doubling and trebling, &c. Each computation has been made with an addition of 25 per cent. to guard against casualties.
- K 1—St. Katharine's dock code of instructions for in-door department.
- K 2—St. Katharine's dock companies' code of instructions for the out-door departments.
- K 3—St. Katharine's dock companies' instructions to the police department, with plan of dock, location of engines, &c.
- K 4—Act of incorporation of the St. Katharine's dock company.
- L—Regulations prescribing the buildings which may be used as bonded warehouses under the warehouse act in Great Britain.
- M—General orders relating to the customs in Great Britain consolidated.
- N—Table of quantities allowed to be drawn from warehouse as samples in Great Britain.
- O 1 to 38—Thirty-eight numbers of instructions for various officers of the customs in Great Britain.
- P—Customs laws of Great Britain.—Edition of 1846.
- Q—General orders and regulations of the board of customs of Great Britain.

R—Same from September, 1843, to January, 1847.

S—Instructions for collectors and comptrollers of customs at out-ports in Great Britain.

T—Customs regulations of Great Britain for 1845, '46, and '47.

V—Reports on custom-house frauds in Great Britain, 1843.

W—First and second part—East and West India dock companies.—Replies to questions addressed them; forms used in their business, complete; forms of books kept, and of returns made; chart showing position of up-town warehouses, and general plan of docks and warehouses, showing position of hoisting apparatus, &c.

X—Liverpool laws and regulations relating to dock and light dues, and schedule of dock rates.

REPORT
OF
THE ACTING SECRETARY OF THE TREASURY,
IN RELATION TO
A CLERICAL ERROR IN THE ANNUAL REPORT ON THE STATE OF THE FINANCES.

TREASURY DEPARTMENT, *January 19, 1848.*

SIR: In the report of this Department to the two Houses of Congress, of the 8th of December last, a single clerical error was committed, by omitting to carry into the financial statement which precedes the rest of the report, a sum contained in the table B, referred to in said financial statement, and made a part thereof. The omission, it will be observed, is not in the report itself, for it refers directly to the sum omitted, and makes that sum, by reference, a part of the report; but it is a mere inadvertence, arising from the failure of the clerk who prepared this table for the Register, to enter this sum therein given into the financial statement preceding the rest of the report of the Secretary of the Treasury.

For a long period, under many successive Administrations, this financial statement has been prepared by the same clerk in the Register's office, who prepares the tables of receipts and expenditures, certified by the Register; upon which the financial statement made by the Secretary is founded.

This clerk, Mr. John D. Barclay, is well known in this city as a gentleman of the most exemplary character, and as a clerk in this Department for more than forty years, and has never before made any known mistake or omission. In this case the omission which he had made was discovered by himself, and brought by him immediately to the attention of the Department, in his letter accompanying this report, and which explains fully and satisfactorily how this omission was made by him.

This gentleman being responsible to the Secretary of the Treasury for the correctness of the financial statement presented by him to the Secretary, with the sums filled up as the actual receipts and actual expenditures, founded upon the tables prepared by him, if an error appears

in that financial statement, or the accompanying tables of the receipts and expenditures, the Department would not neglect to animadvert upon this omission by Mr. Barclay, to carry correctly the sums from the tables to the financial statement of the Department, if his explanation in the accompanying letter had not been satisfactory.

It is due, however, to him, to say that he himself first discovered the error, and made it known immediately to the Department, with the explanation contained in his letter. Whilst Mr. Barclay frankly acknowledges the error, he states that it was committed by him "in consequence of the great press of business in the Treasury Department, day and night, in preparing statements to accompany the report of the state of the finances." This statement is entirely correct: but it is due to Mr. Barclay to make it still stronger than he has modestly stated it.

His labors as regards the report commenced in October last, and continued uninterruptedly night and day until the 8th of December, when the report was signed. During this period of long and unremitting labor, both by day and night, he has prepared a mass of tables and financial statements unprecedented in the history of this Department. It has heretofore been usual to bring the state of the finances down only to the date of the 30th of September, the close of the first complete quarter of the current fiscal year; but on this occasion, the first, it is believed, since the organization of the Government, the financial statements and tables are brought down to the first day of December, a few days preceding the date of the report.

The table B, from which Mr. Barclay failed to transfer the sum omitted, is dated the 1st of December; and when it is considered, as will appear by reference to the report, that, in addition to many papers accompanying it preceding in date the 1st of December, there are more than forty of that and of a subsequent date, some idea may be formed of the labor attending the preparation of the report, and especially between the 1st and 8th of December, when this error was made by Mr. Barclay; and it is due to him to say, that no other error can be found in the report or tables, and that it is the first known error or omission ever made by him from his youth upwards, during a period of more than forty years of most useful, arduous, and uninterrupted labors in the Treasury.

Under these circumstances the confidence of the Department and of all its officers in Mr. Barclay remains unshaken, as well as regards his high moral worth and great experience, accuracy, and knowledge of the financial operations of this Department.

It is a matter of congratulation in this case that the omission is of a credit given in table B, communicated with the report to Congress, and which, therefore, they must have ascertained as soon as the report and tables were printed and laid before them, the omission being a mere failure by Mr. Barclay to transfer the sum omitted from the table referred to and accompanying the financial statement into the corresponding column of the financial statement prepared by him for the Secretary from that table. The insertion of this sum in those columns of the financial statement where it should have been placed, would have increased the receipts and means of the Treasury, as now shown by Mr. Barclay,

\$6,915,078, and would reduce the loan asked for by the Department to a sum not exceeding twelve millions of dollars.

The amount of labor performed by the head of the Department from some time in October till the 8th of December in the preparation of the annual report, as well as by the several officers and clerks of the Treasury, is unprecedented in the history of the Department; it being the first time when a complete review was attempted of the operation of our financial system throughout a period embracing the existence of the Government, and brought down complete to the 1st of December preceding the date of the report. During this period, from incessant labor night and day, several of the officers of the Department were subjected to attacks of illness, but none so severe as the Secretary himself. He was attacked about the last of November, and remained under medical treatment until the report was signed and transmitted to Congress, when by increased illness his physical powers became so entirely prostrated that he was compelled to relinquish the performance of his official duties, and is still unable to resume them. This omission took place but a few days before the report was communicated to Congress, and when the Secretary was suffering great pain and severe illness. In looking at the sum omitted by Mr. Barclay, it will appear very similar to another sum actually inserted at the same place in the financial statement, both being (the one inserted, as well as the one omitted) "from avails of Treasury notes and loans," and both for a sum of between six and seven millions of dollars—the one in table G, accompanying the report, which is inserted properly, and the other in table B, which was, as above stated, inadvertently omitted; otherwise—notwithstanding the illness of the Secretary when he examined the financial statement, and read it over, as well as the report, to the proper officers and clerks in the Department, with a view to comparison, and to insure accuracy in the financial statement and report—the error must have been discovered. But any discovery of the omission, either by the Secretary or by any of those coöperating with him, and so anxious to secure correct statements in every particular, was prevented partly by the confusion arising from the great resemblance between the item omitted in table B to that properly inserted from table G; partly by the well-merited confidence, still unabated, in the accuracy of Mr. Barclay, so well justified by more than forty years of most useful labors in the Treasury, and partly by the illness of the Secretary himself at the date of the final comparison, but still more from the exhaustion of Mr. Barclay, by his long-continued and incessant labors, and his consequent absence at the date of the final comparison, otherwise it is not doubted but that he would have observed the error in his own statement, and that it would have been corrected before the report was signed and transmitted to Congress.

In looking over the course pursued by the distinguished predecessors of the present Secretary in this Department, when an error was committed by them in any of their reports, the best practice was to communicate it fully and frankly at once to both Houses of Congress, and those best precedents and examples are now adopted.

Whilst it is deeply to be regretted that any error was committed, although in this case a mere omission to transfer from one statement to

another the sum in question, and although that sum in the one statement was communicated to Congress in the accompanying table referred to in that statement, and therefore must have been observed as soon as the report and table were printed, yet it is a matter of congratulation to every friend of our beloved country, and of every member of both Houses of Congress, that the sum thus omitted to be transferred from the one statement to the other diminishes so much the apparent indebtedness of the Government, and enables us to reduce the loan requested to a sum not exceeding twelve millions of dollars.

I am, very respectfully, your obedient servant,

McCLINTOCK YOUNG,
Acting Secretary of the Treasury.

To the Hon. GEO. M. DALLAS,
Vice President of the United States, and President of the Senate.

JANUARY 17, 1848.

SIR: I have the honor to state that, in consequence of the great press of business in the Treasury Department day and night in preparing statements to accompany your report on the state of the finances, dated the 8th of December last, an error was unfortunately made by my omitting to insert in the estimate of receipts and expenditures for the fiscal year ending June 30, 1848, embodied in your report, four items of receipts for Treasury notes and loans, specified in the statement B, showing the receipts and expenditures for the quarter ending September, 1847, prepared in the office of the Register of the Treasury to accompany said report, and which four items amount in the aggregate to the sum of \$6,915,078. If this omission had not been made, the estimated means for the fiscal year ending 30th June, 1848, would have been increased by that amount, and would consequently reduce the estimated excess of expenditures over the means on the 1st July, 1848, from the sum of \$15,729,114 27 to the sum of \$8,814,036 27; and also the estimated excess of expenditures over the means on the 1st July, 1849, from the sum of \$36,274,055 99 to the sum of \$29,358,977 99.

I have had for many years the duty to perform of embodying the items of the fiscal report of the Treasury, and this being the first instance wherein I have committed an error, I regret it exceedingly. Having discovered it in examining the details of your report, I now promptly inform you of the fact, that you may take such means to have it corrected as you may deem proper.

I am, sir, very respectfully, your obedient servant,

JNO. D. BARCLAY.

Hon. ROBERT J. WALKER, *Secretary of the Treasury.*

REPORT ON THE FINANCES.

DECEMBER, 1848.

TREASURY DEPARTMENT, *December 9, 1848.*

In obedience to law, the following report is submitted:

The receipts and expenditures for the fiscal year ending June 30, 1848, were—

From customs.....	\$31,757,070 96
From public lands.....	3,328,642 56
From miscellaneous sources.....	351,037 07
From avails of loans and Treasury notes.....	21,256,700 00

Total receipts.....	56,693,450 59
Add balance in the Treasury, July 1, 1847.....	1,701,251 25

Total means.....	58,394,701 84
The expenditures during the same fiscal year were...	58,241,167 24

Leaving balance in the Treasury, July 1, 1848, of....	153,534 60
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As appears in detail by accompanying statement A.

The estimated receipts and expenditures for the fiscal year ending June 30, 1849, are—

From customs—1st quarter—by actual returns.....	\$8,991,935 07
From customs—2d, 3d, and 4th quarters—as estimated	23,008,064 93

	32,000,000 00
From public lands.....	3,000,000 00
From miscellaneous sources.....	1,200,000 00

36,200,000 00

From loans and Treasury notes—1st quarter—by actual returns, per statement B.....	\$10,127,200 00
From loans and Treasury notes—2d,	

3d, and 4th quarters—per statement C.

\$10,568,235 30

\$20,695,435 30

Total receipts 56,895,435 30
Add balance in the Treasury, July 1, 1848 153,534 60

Total means as estimated 57,048,969 90

Expenditures, viz:

The actual expenditures for 1st quarter, ending September 30, 1848, were \$17,866,104 91

As appears in detail by accompanying statement B.

The estimated expenditures during the other three quarters, from October 1, 1848, to June 30, 1849, are—

Civil list, foreign intercourse, and miscellaneous 12,169,354 61

Army proper, &c. 10,464,809 80

Fortifications, ordnance, arming militia, &c. 1,846,697 29

Indian department 1,589,158 18

Pensions 722,706 12

Naval establishment 6,089,032 56

Interest on public debt and Treasury notes 3,285,422 28

Treasury notes outstanding and payable when presented 161,989 31

54,195,275 06

Leaving a balance in the Treasury, July 1, 1849 \$2,853,694 84

The estimated receipts and expenditures for the fiscal year commencing July 1, 1849, and ending June 30, 1850, are—

From customs \$32,000,000 00

From public lands 3,000,000 00

From miscellaneous sources 400,000 00

Total receipts 35,400,000 00

Add balance in the Treasury, July 1, 1849 2,853,694 84

Total means as estimated \$38,253,694 84

The expenditures during the same period, as estimated by the several Departments of State, Treasury, War, Navy, and Postmaster General, are—

The balances of former appropriations, which will be required to be expended in this year \$3,762,537 29

Permanent and indefinite appropriations.....	\$5,297,512 52
Specific appropriations asked for this year	24,153,102 92
	33,213,152 73

This sum is composed of the following particulars:

Civil list, foreign intercourse, and miscellaneous	\$9,347,790 91
Army proper, &c.	5,902,428 61
Fortifications, ordnance, arming militia, &c.	2,242,559 00
Indian department	1,104,014 45
Pensions	1,458,400 00
Naval establishment.....	9,358,857 38
Interest on public debt and Treasury notes	<u>3,799,102 38</u>
Leaving a balance in the Treasury, July 1, 1850.....	5,040,542 11
	<u>\$38,253,694 84</u>

This statement shows a balance in the Treasury on the 30th June, 1849, of \$2,853,694 84, and a balance in the Treasury on the 30th June, 1850, of \$5,040,542 11.

In the estimated expenditures for the year ending on the 30th of June, 1850, are included balances of appropriations amounting to the sum of \$3,762,537 29, a considerable portion of which may not be required.

Unless new and extraordinary expenditures are authorized by Congress, no further loans will be required, and the public debt may be reduced.

The whole net revenue from duties during the entire period of four years and three months of the operation of the tariff of 1842, (per table D,) was \$101,554,653 12, being an annual average of \$23,895,208 32. The net revenue received from the tariff of 1846, during its entire operation from 1st of December, 1846, to 30th of September, 1848, (per table E,) was \$56,654,563 79, or an average of \$30,902,489 28 per annum, being an average of \$7,007,280 96 more per annum under the tariff of 1846 than was received under the tariff of 1842.

The net revenue for the first fiscal year under the tariff of 1846, (per table A,) was \$31,757,070 96, being \$757,070 96 more than the estimate of this Department; and this amount would go on augmenting every year under this act, with a favorable state of foreign commerce and industry, in a ratio at least as great as the increase of our population. As the high duties under the act of 1842 were rapidly substituting the domestic articles and excluding the foreign rival, the revenue must have declined. If however, the act of 1842 had yielded the average revenue received during the period of its actual operation, this, we have seen, would have been an annual loss of upwards of seven millions of dollars, as compared with the average revenue of the tariff of 1846. With such a result, instead of a large surplus on the 30th of June, 1850, there would have been an addition of more than twenty-five millions of dollars

to our national debt, which must have gone on rapidly increasing, requiring in time of peace new and large loans to be negotiated. If, also, the proceeds of the sales of the public lands were taken from the Treasury for distribution among the States, the augmentation of the debt and accumulating interest would have been still more rapid and alarming. From this disastrous condition we have been saved by the tariff of 1846, yielding from reduced taxes an average excess, thus far, of more than seven millions of dollars over the average receipts from the tariff of 1842. Had that act remained in force during the war, from diminished revenue the loans must have been greatly augmented in amount, with a small and declining income, and instead of premiums realized large discounts must have been allowed. That the revenue would have declined, results from the position of the protectionists, that, by continuing the system a few years, they would supply the whole home market with the protected domestic articles, when the foreign importation must cease, and the revenue also. The result, then, of protection must be the annihilation of the foreign import trade of the country, so far as regards protected products. With the exclusion or diminution of imports, the exports must cease, or be reduced, for foreign nations could not buy then.

We exported last year (per table F) \$130,203,709 in value of domestic products and fabrics, exclusive of specie; and under low duties this must go on augmenting. But how can foreign countries pay for these exports if we will take no imports, or very few, in return? Clearly our exports must in time cease, or fall to a very small sum; the foreign markets must be destroyed, and the price of our staple exports of cotton, of rice, of tobacco, of breadstuffs, and provisions, must decline; for we cannot take the return in specie from abroad without exhausting those markets in a single year; nor can we consume at home this augmenting surplus. The British empire (per table G) took from us (not during the year of famine, as it is called, of 1847, but) in 1848, our domestic exports, including cotton, rice, tobacco, breadstuffs and provisions, and other domestic articles, exclusive of specie, of the value of \$78,741,416, and Great Britain and Ireland of the value of \$64,222,268; and this is the trade of our best foreign customer, which protectionists propose to sacrifice by high or prohibitory duties. If the tariff of 1842 gradually excluded, as it must, nearly all British fabrics, could they take \$78,741,416 in value of our exports, whilst we would take from them scarcely anything but specie in exchange? Such a trade would exhaust Great Britain of her surplus specie in a single year, and leave her nothing with which to purchase our exports; and so in regard to all other nations. Thus would go our foreign markets, commerce, and revenue, and with them our carrying trade; and our vessels and steamships would remain at the wharves without freight.

If the importation of protected articles would rapidly decrease when the foreign were high in price, and specific duties operated as a protection, under the tariff of 1842, from 41 to 243 per cent., (per table H, compiled from Treasury returns in 1844,) what must not have been the decline of importation and revenue when the foreign article fell, as it has in many cases, fifty per cent., bringing up the specific duty from 41 to

82, and from 243 to 486 per cent. ? This fact illustrates another objection to the specific duty, namely, that although it professes to be stationary, it is in fact constantly augmenting, from reduced prices of foreign articles. Experience proves that from improved machinery, new inventions, and reduced cost of production, the foreign articles are constantly diminishing in price, whilst the specific duty remaining unchanged, it is continually increasing in ratio as an equivalent ad valorem, and the protection augmenting every year. Thus, if the price of sugar was six cents a pound, and the duty three cents, it would be equal to fifty per cent. ad valorem; but if the price of sugar fell to three cents, the duty would have risen to one hundred per cent. ad valorem; thus doubling the protection, and continually augmenting with decreasing foreign prices, until the duty becomes prohibitory, and the revenue on such articles disappears; whereas the ad valorem bears under all changes of price the same exact ratio to the cost of foreign fabric, and therefore is the most just and equal, as also necessarily insuring a larger revenue.

Annexed will be found the table marked H, of seventy-four principal protected articles, prepared at the Treasury Department in 1844, from actual returns, and attached, together with others, to the very able report of Mr. McKay, from the Committee of Ways and Means, of March 11, 1844, embracing coal, iron, glass, salt, sugar, cotton goods, &c., &c., showing the actual specific and minimum duties under the tariff of 1842, on those articles, and the equivalent ad valorem, ranging from 41 to 243 per cent. Now, if these foreign articles have fallen in price since that date 50 per cent., the equivalent ad valorem would of course now range from 82 per cent. to 486 per cent., and would go on increasing as the foreign article diminished in price, soon becoming absolutely prohibitory and destroying all revenue. In this aspect of the case, the objections to the specific duties as a permanent system, with a view to revenue, are insuperable; whilst their unjust operation upon labor, in imposing so much higher duties, as an equivalent ad valorem, on the cheaper than the more costly qualities of goods, cannot be successfully defended.

Our manufacturers do not desire the restoration of the tariff of 1842. They know, from its excessive and prohibitory duties, it will soon annihilate imports and revenue, and produce a reaction fatal to the protective policy. They know, also, that from its immense bounties, ranging at present prices from 60 to 300 per cent., it will stimulate domestic production in a few years to such an extent as finally to prove most disastrous to our manufactures. That which our manufacturers now desire, is what they regard as moderate duties, made specific in certain cases. But these specific duties will, as has been shown, be found constantly augmenting in ratio under the operation of the general principle by which the foreign article is continually tending to a diminished price; whereas the ad valorem, always bearing the same proportion to the value of the import, is therefore always the most just and equal, and yielding the largest revenue. The augmented revenue under the tariff of 1846 has proved that ad valorem duties can be fairly assessed and collected. It is shown also by the returns, that this augmented revenue is derived from a comparatively small amount of foreign imports con-

sumed in the United States; that amount, as shown by the table before referred to, (marked F,) of all these foreign imports thus consumed in the year ending 30th June, 1848, exclusive of specie, being but \$127,490,012, upon which was realized a net revenue of \$31,757,070 96. It appears also from the table, that, so far from this tariff having filled the country with foreign goods beyond its capacity for consumption, the domestic export last year, exclusive of specie, actually exceeded by the sum (per same table) of \$2,713,697 the foreign imports, exclusive of specie, consumed the same year in the United States, including all articles but specie, both free and dutiable; thus showing a balance of foreign trade in our favor, without taking into view the immense profit realized in the foreign market on our exports, generally estimated at about fifteen per cent., or the profits of freight and navigation. This was not a year of famine abroad, but of abundant crops in Europe, attended also with revulsions there highly unfavorable to our commerce, creating innumerable foreign bankruptcies, by which vast sums were lost to American creditors, required to be replaced by the export of our specie, which was greatly augmented by the discredit in our market of all bills drawn on our foreign shipments, producing, by this artificial rise of exchange, an unnatural demand for specie, and a consequent exportation. But all this specie must soon come back to our country, except so far as it is lost by foreign bankruptcy.

It appears that for the year ending June 30, 1848—not of famine, but of abundant crops in Europe—our exports of breadstuffs and provisions (per table I) amounted to the sum of \$37,472,751, being largely more than double the average annual export during the tariff of 1842. The result this year demonstrates that even without a famine, and in seasons of good crops abroad, and even when their means were exhausted the preceding year by an unprecedented loss of specie, producing unparalleled revulsions and bankruptcies, yet with low duties enabling them to exchange their fabrics for our surplus of agricultural products, they could and did take a large amount of our breadstuffs and provisions, to the value of \$37,472,751. Thus, whilst our farmers found this large foreign market for their surplus, which otherwise must have remained unsold here, our navigating interest received a new impulse as well as our commerce, our tonnage having increased during the last year (per table F) from 2,839,046 to 3,150,502 tons, being more than three times the increase we ever realized in the same time under any protective tariff, and making the whole increased tonnage, under the tariff of 1846, 588,417 tons. The increase of our commerce during the two years since the enactment of the tariff of 1846 has been so great that our domestic exports, exclusive of specie carried abroad, exceeded, by the vast sum of \$80,605,181, the exports of the two years preceding under the tariff of 1842.

Whilst the tariff of 1846 has thus augmented our commerce, tonnage, and revenue, it has seen the country pass uninjured through the ordeal of an expensive foreign war, absorbing and withdrawing from industry nearly fifty millions of capital for loans. It has seen the great revulsion in England of 1847 pass over us almost unharmed, whilst the general overthrow of Governments on the continent of Europe, with the unparal-

leled destruction of confidence, credit, and industry there, and with millions lost to our merchants by foreign bankruptcies; yet, even through this ordeal, under the benign influence of the tariff of 1846, the country has passed, and is still prosperous and progressive, and prices of manufactures are far less depressed than has been the case in all such preceding revulsions.

Upon the reënactment of the tariff of 1842, or any similar restrictive measure, smuggling to a vast extent will become an organized system. By estimates from the Topographical Bureau and Coast Survey, hereto annexed, (marked A A and B B,) it appears that our direct maritime ocean front, exclusive of bays, inlets, islands, &c., amounts to 5,120 miles, our frontier upon Mexico to 1,456, and our frontier upon the British possessions to 3,303 miles—making in all 9,879 miles which we have to guard against smugglers. But if, in addition to this, as must be done, we take the shore line of the United States on the Atlantic, the Pacific, and the Gulf, including the bays, sounds, and other irregularities of the sea shore, and of sea islands, and the rivers to head of tide, it makes a distance of 33,063 miles, as estimated by the Coast Survey; which, added to 4,759 miles of frontier upon the British and Mexican possessions, constitutes an entire line open to smugglers of 37,822 miles; to protect which against illicit importation, under the temptations of such a tariff as that of 1842, would be impossible.

In this manner smuggling, so debasing and demoralizing, so destructive of revenue, so injurious to the honest trader and to the whole country, creating a contempt for the laws and authority of the Union, would become the “safety-valve” of the protective policy, by the operation of causes beyond all governmental control.

Since my last report, the continent of Europe has been convulsed by revolutions and civil commotions, paralyzing their commerce, credit, and industry, and diminishing our trade with them, compared with what it would have been if these events had not occurred. Nevertheless, such have been the advantages of our more unrestricted commerce with all the world, that the estimates of revenue for this fiscal year, presented in my last report, may yet be realized—the quarter ending on the 30th of September last, being the first quarter of the present fiscal year, having yielded \$8,991,935 07.

The adoption by each nation of high tariffs is a war upon the labor of the world. As labor is more productive, capital is more rapidly increased and wages augmented; yet the tariff, by compelling each nation to employ a portion of its industry in articles which can be produced more cheaply abroad, and refusing the exchange, forces labor throughout the world into less profitable pursuits; and, as a consequence, diminishes the products of labor as well as its wages. Thus, if silks can be manufactured at a less cost in Europe, and breadstuffs more cheaply in this country, and by high tariffs we prevent the import of silks here, whilst by similar tariffs abroad, or their inability to purchase from us because we will not take their fabrics in exchange, our breadstuffs are excluded to a greater or less extent from their markets, and their silks from our own, labor is forced in both countries into less productive pursuits, and both parties have sustained a loss. International

tariffs diminish the aggregate value of the profits of labor to the extent of hundreds of millions of dollars every year, and reduce correspondingly the wages of labor. It would be most useful to examine the tariffs of all nations, and ascertain how much labor in each is thereby diverted into less productive pursuits. These tables have never yet been collected; but if of the thousand million people of the earth, the labor of two hundred millions is thus rendered less profitable to the extent of one cent a day for each, the annual loss would be six hundred millions of dollars. Man was commanded to labor; but he was permitted by his Maker to employ his industry in each country in those pursuits for which it was best suited, and where his labor would be less severe and better rewarded. But the laws of man, by high duties, diminish the products of his industry, thus augment his hours of toil, and deprive him of the time designed by his Creator for the acquisition of knowledge. These laws, also, whilst diminishing the wealth of nations, produce discord between them, each by high tariffs proclaiming war upon the industry of all others. Under free trade, each nation will profit by the labor of every other; each will employ its industry in those pursuits for which it is best adapted, and the surplus of each be thus exchanged with the others by a reciprocal commerce beneficial to all parties. The true industrial interests of nations are identical; and in exchanging with each other the products most cheaply produced by each, labor everywhere benefits labor, man his brother man, and nations each other; and their only antagonism is introduced by human legislation. The doctrine of free trade is the petition of labor to employ itself everywhere in those pursuits best adapted by nature to every country, and yielding therefor in each the largest products and highest wages. It looks upon our race everywhere as friends, as brethren, as equal in rights and united in interest and destiny. Rightly understood, there is perfect unity of interest between man and man, and nation and nation, and between capital and labor.

We see the benefits of reciprocal free trade among all the States of this Union; although their wages, products, and fabrics are as various as those of separate nations, yet all the States find it to their true interest to admit freely the products of each. The benefits of this unrestricted reciprocal commerce constitute the great bond of interest, constantly augmenting, which keeps together the various parts; but if the protective doctrine be true, it would be the real interest of each and of all these States to impose duties upon similar products in others for the protection of the people of each State. Yet clear as is this proof of the benefits of reciprocal free trade between the States of this Union, the principle; as a question of political economy, is the same extended to other States not united with us under the same Government. The difference in their political institutions cannot affect the great principles of commerce. The local laws of Ohio and Louisiana, of Mississippi and Massachusetts, are more variant in some respects than those of many other States beyond the limits of the Union. Now, whilst we acknowledge the benefits of reciprocal free trade between these four States, thus differing in their local institutions, wages, and products, the protectionists deny that it would be beneficial to establish reciprocal, unrestricted

commerce with other States beyond our limits. Yet variant forms of government can make no difference as to the reciprocal benefits of commerce. If free trade be beneficial among all republican States, it might at least be extended to them, although monarchies were excluded; but none will maintain that nations should restrict their commerce with each other, because they differ in their form of government. Although governments may differ, we are one race throughout the globe; the toiling millions who inhabit it have one interest; and, as a question of political economy, the benefits of free trade must be the same, whether extended to States within or beyond the limits of the same government; and each State, though separated hereafter by some catastrophe from every other State, would be alike still benefited by reciprocal free trade among the whole, for their commercial interests would not change with the separation from the confederacy.

A Congress representing the several States of this Union perceive how injurious would be the effect of a tariff by any one upon its own interest and that of all the States. Now, trade is not geographical or political; and if a congress of delegates from all nations were assembled, they would soon perceive that commerce was a unit; that it was not local, but international; and that tariffs by one or more nations, on the products of others, were just as injurious to each and to all nations, as would be a tariff in one State upon the productions of all the other States of the Union. If, then, in such a congress of all nations, reassembling from time to time, their several tariffs were discussed, and their injurious effects upon each and every other nation demonstrated, the whole protective system throughout the world would fall before the light of such an investigation. Whenever the laws of nature are beyond the reach of man, there is perfect order under the direction of almighty power; but whenever man can disturb these laws, discord and injury are sure to ensue. The earth, the sun, and countless systems wheeling through universal space, move onward in perfect order and beauty; but even the harmony of the spheres would be disturbed, if the legislation of man could interfere and arrest the laws of nature. The natural laws which control trade between nations, and regulate the relations between capital and profits on the one hand, and wages and labor on the other, are perfect and harmonious, and the laws of man which would effect a change are always injurious. The laws of political economy are fixed and certain. *Let them alone* is all that is required of man; let all international exchanges of products move as freely in their orbits as the heavenly bodies in their spheres, and their order and harmony will be as perfect, and their results as beneficial, as in every movement under the laws of nature, when undisturbed by the errors and interference of man.

If labor is dear here and low abroad, in the exchange of products we get more of theirs for a smaller amount of ours, and gain by the exchange. The cheapness of foreign labor is an argument in favor of exchange with them. Thus, if we concede as to linens that Europe, from cheap labor, could afford to sell two yards for what one would cost here, it would be our interest to purchase from them at the reduced price. But according to the protective theory, the cheaper the foreign labor, and the lower the

price of its products, the more should we exclude them by higher rates of duty. In the absence of duties, we will exchange our surplus products for their cheaper fabrics; and our labor being applied to the production of articles thus exchanged abroad, wages will be enhanced here by obtaining more extended markets for our products, and getting for them a greater quantity of useful articles at lower prices. In the absence of tariffs, the division of labor would be according to the laws of nature in each nation, and the surplus of each would thus be exchanged among the whole, each employing its labor only in the most productive pursuits, and therefore the aggregate profits would be largest. If labor were so low in any foreign country that they could furnish us goods at almost nominal prices, and these cheap articles were such as we wanted here, it would be our interest to purchase them in exchange for our products; and the cheaper the foreign articles, the greater would be our gain in the exchange. It is a strange objection to the purchaser of foreign articles, that the price is too low.

The argument that we must encourage our infant manufactures was always fallacious, for they would encourage themselves as soon as the country was adapted to them. But are they now infant manufactures? We have called them so for sixty years; and will they ever cease to be infant manufactures until weaned from legislative protection?

On the first of February next, the markets of Great Britain will be open to our breadstuffs at nominal duties: shall we enlarge the markets for our products by selling them to Great Britain in the only way in which she can purchase them for a series of years, by taking in exchange such of her fabrics as she can sell to us at cheaper rates than we can make them? To the farmer or the planter this is just a question whether he shall have two markets or one, or whether he shall sell more at a higher price, or less and at a lower price. If it be our interest to shut out British fabrics, it would be theirs to renew their corn laws and exclude our breadstuffs from their markets.

It is said that other nations will not take our products in exchange for their fabrics; but with reciprocal free trade they must take them, by the universal rule that the purchaser will buy the cheapest articles without inquiring whether they were made at home or abroad. To force our industry, by protective duties, into less productive pursuits by forbidding these exchanges, is to increase the amount of labor and diminish its products, or, in other words, to force our workmen to labor more and receive less.

The people of the Union, as consumers, pursuing their true interests, if left to their own choice, unfettered by legislation, will purchase the best and cheapest articles. But this is restrained by law, and the consumers compelled, by high duties, to purchase only, or chiefly, domestic articles; because this, it is said, will encourage home industry. But the foreign import has been purchased by some domestic export. The barter may not have been direct—various factors may have intervened; bills of exchange may have been used, or coin may have adjusted occasional balances; but in a series of years, in the aggregate, international trade is but an exchange of products. Thus the foreign import being exchanged for some American export, our own home industry, which

produced that export, has been better encouraged than if forced by law into some other pursuit, rendered profitable only by high duties.

The temporary high price of labor in a particular employment is often imputed to the tariff. But if it be conceded that the protected articles are thus enhanced, this additional price, paid by the consumers, is so much capital taken from them by the tariff to the full extent of the increased price, which otherwise would have constituted a fund for the employment of labor and the payment of wages. If, then, anything is gained in the enhanced price by a particular branch of industry, it is at the expense of all others, and must result in a diminution of wages, depending as they do on the aggregate profit of all the capital and labor of the country, and not upon that employed in any particular branch of industry. Thus, while wages may be temporarily augmented in some pursuits favored by law, they are diminished in all others, and the wages of a great majority of laborers would be reduced, and finally of all.

From the diminished aggregate capital, there follows a diminution of the aggregate wages paid in a nation. A vast majority of the labor of this country is employed in agriculture, commerce, navigation, and the non-protected pursuits; and if these are depressed, their profits are reduced, the wages of those employed in such pursuits fall, many are thrown out of employment, and thus a general fall of wages ensues, and the protected manufacturer eventually obtains labor at a reduced rate. The effect of a protective tariff, in truth, is not to enhance wages, but to depress them, and render capital invested in manufactures more profitable by enhanced prices of the protected fabrics. Wages throughout the whole country become lower than they were before, because the aggregate profits of the capital of the nation engaged in all its industry is diminished. Wages in one branch of industry cannot be high when they are low in all others; for wages, like all other commodities, unfortunately will soon find the same level. The aggregate profits of all the labor of the country, and not of any particular branch of industry, constitute the fund out of which wages are paid; and if that general fund is reduced by diminished profits, wages throughout the whole country must eventually fall. If, then, the great mass of labor in this country, and of capital, is invested in agriculture, commerce, navigation, and such branches of industry as require no protection, and these pursuits are injured by a protective tariff, either by diminishing the market for the surplus raised by those thus employed, reducing the price of what they sell, or compelling them to pay more for what they buy, there must be in time a general fall of wages throughout the country, even although a particular branch of industry may have been rendered more profitable by a protective tariff. This duty, then, instead of protection, is a tax upon the whole industry of the country invested in pursuits requiring no tariff.

Nor is it any mitigation, but an aggravation, of the evil, that some other nations impose high duties on their own consumers of foreign products. The foreign duty may or may not prove injurious to our industry. If the American article is still in some cases sold abroad to their consumers at a price enhanced by their duty, the injury may have been to that extent to them only, and not to us; but when, by way of reliev-

ing us from this injury, whether real or imaginary, we impose a tax upon our own people as consumers, by compelling them to pay high prices for foreign products by high duties, we only augment the evil. Reciprocal free trade is best for all; and reciprocal high duties worst. When it is said, if foreign nations tax our produce by high duties, we must tax theirs in the same manner, we forget that their duty on foreign imports falls mainly on their own people who purchase such imports, and so likewise our tax on foreign imports falls chiefly on our own people who purchase them. Let us buy such imports as we desire at low prices, and the difference of price that is thus saved to our people is so much gained as an additional capital to encourage our own industry, to increase employment and the wages of labor.

But if the system of reciprocal taxation is wrong, what argument can be offered in favor of high duties upon fabrics of foreign nations, when they receive our exports at a nominal duty in exchange? Formerly, our protectionists admitted that if Great Britain would freely receive our breadstuffs, we should take their fabrics at low duties, or free of duty, in exchange. Then the corn laws were in full force in Great Britain, and it was supposed would so forever remain. But the system was repealed; and our chief agricultural products are now invited free of duty, or at a nominal duty, on the 1st of February next, into all their ports. Our protectionists now abandon their former position, and maintain that it injures our farmers to purchase British fabrics at low prices, even though England will take our breadstuffs at a nominal duty in exchange.

Wages can only be increased in any nation, in the aggregate, by augmenting capital, the fund out of which wages are paid; and the capital gained by saving in the diminished cost of production and prices to the consumers, will invest itself in new pursuits, necessarily augmenting the demand for labor, and, as a consequence, its aggregate products, profits, and wages. On the other hand, the destruction or diminution of capital, by destroying or reducing the fund from which labor is paid, must reduce wages. It is not, however, by the transfer of the same amount of capital by law from one pursuit to another, that the aggregate capital and profits of national industry can be increased, but by the augmentation of capital, whether by saving or otherwise; and the radical defect of the restrictive system is, that the tariff never augments capital, but simply changes the pursuits in which it is invested, and therefore can never augment wages. On the contrary, it must, in the aggregate, depress wages, by preventing a saving of capital for the employment of labor and the increase of its wages.

Our arguments for low duties, as has heretofore been conceded by our most distinguished protectionists, insured the repeal of the British corn laws. Arguments here in favor of protection present to all nations the supposed benefits of restriction, and would therefore persuade them all to enact high tariffs. Our argument in favor of free trade appeals to all nations to reduce their duties on our products; whereas our arguments for protection are reasons offered to all nations to raise the duties on our exports. Our arguments would persuade them all of the mutual benefits of reciprocal free trade, and teach the doctrine of international

unity of interest; whereas the other attempts to prove that their interests are antagonistical, and will be best consulted by each inflicting the greatest injury upon the others by high tariffs. The one would be read abroad in their legislative and executive councils in favor of a reduction of duties on our products; the other would be quoted in favor of increasing such duties.

High tariffs should be most useful where they are the most effective. Let us take the interior of New York, remote not only from the ocean, but from railroads and canals. Now, if the duty were twenty per cent. on the import arriving at the city of New York, or its vicinage, that city and its neighborhood, by the protective theory, should be more injured by the importation than the interior of the State, the freight to which, on many foreign articles, might add 20 per cent. to the cost, making the whole enhancement of price 40 per cent., and thus operating as a double protection in the interior, compared with the seaboard. Now, if the restrictive theory be true, the resident of the interior, being better protected, the tariff and freight on the foreign article operating as a double duty, should be more prosperous than the resident of the seaboard; but the farmer's products are highest upon the seaboard, and lower at every point as we retire from it; lower at Albany and Buffalo; still lower at Erie, Cleveland, Detroit, Chicago, La Salle; whilst the price of all the farmer buys is proportionally enhanced; and nothing but the fact that his lands are cheaper in proportion as they are remote from the foreign market, enables him to sustain the competition.

The protective system is agrarian and a war upon property. It attempts to organize labor and capital by law, adding to the profits of one pursuit by reducing that of another. It is incompatible with the security of capital or labor, for capital is but the accumulation of the gains of labor; and, therefore, whatever destroys the security or profits of capital results in an equal injury to labor. Besides its injurious effects upon industry, it is an arbitrary and despotic power; and if the people should become accustomed to its exercise, looking for legislative support and protection, it would terminate in a struggle for the division and distribution by Congress every year of property, profits, and capital among the favored classes. No legislation of man can change the law of capital and wages—namely, that as capital augments, being the source from which wages are paid, there will be an increased demand for labor, and a consequent addition to its reward. Capital and wages are the weights in the opposite sides of the scale, vibrating under unchanging laws, wages ascending as capital is augmented, and descending as the capital is reduced. If, then, we would augment wages, as every lover of mankind must desire, we must increase capital, which no tariff or organization of labor can effect, although it may transfer capital from one pursuit to another, always diminishing the aggregate profits when the transfer is forced by law.

The belief is erroneous, that as manufacturers increase in number, skill, capital, and products, they will perpetuate high tariffs. When they attain this condition, and their fabrics exceed the home demand, they will desire free trade to open to them the foreign markets. In England, this is now the case; and their manufacturers are the great advo-

cates of free trade, as our manufacturers in time will be, and ultimately unite with all other classes in desiring the abandonment of all tariffs and custom-houses, and the repeal of all restrictions on commerce.

Congress having extended the revenue laws to Oregon, and created Astoria the port for that district, the revenue-cutter Cornelius W. Lawrence was ordered to that coast, under the command of Captain Alexander V. Fraser, an officer of talents, zeal, and fidelity. The coast survey was also extended there, and, through its aid buoys will be located and light-houses constructed as directed by Congress. The revenue laws not having been extended to California, no duties could be collected there; but the Department exercised all its authority by issuing the circular hereto annexed, (marked Y,) opening free trade, under the Constitution, between its ports and those of the rest of the Union, at the same time guarding the revenue from loss as far as practicable. It is recommended that, besides Astoria, collection districts be authorized at San Diego, Monterey, Puget's Sound, and San Francisco, upon the Pacific. Our maritime frontier upon the Pacific is now nearly equal to our Atlantic coast, with many excellent bays and harbors, admirably situated to command the trade of Asia and of the whole western coast of America, whilst our coastwise trade between the Atlantic, the Gulf, and Pacific must soon become of great value. Congress having directed this Department to recommend such measures as will increase our commerce and revenue, it is suggested that, if we desire a lucrative trade and augmented revenues from our Pacific coast, this object can best be accomplished by many additional steamships upon that ocean as well as upon the Atlantic and the Gulf. Beneficial as this system has proved upon the Atlantic and the Gulf, in augmenting our commerce and revenue, our tonnage and navigation, it is still better adapted to the Pacific and the long voyages along its shores and to Asia.

This tranquil ocean, as indicated by its name, more subject to calms, is better adapted to steam than the more boisterous Atlantic, and with less danger of injury to the machinery. The calms of the Pacific, so often retarding the sailing vessel, make shorter and safer the voyage of the steamship, whilst at other periods the trade winds blowing for months continuously in one direction, not affecting the course of the steamer, but forcing sailing vessels so many thousands of miles out of their way, render steam necessary to the profitable navigation of that ocean. From all these causes, the Pacific must become the principal theatre of the peaceful triumphs of the great expansive power of steam, and we must extend its use there, under our own flag, if we would desire to contend successfully with other nations for the trade and specie of Asia and western America. Our imports from Asia, such as teas, silks, and chiefly costly articles, are still better adapted for the steamships than heavy products. The time required in crossing twice the tropics and the equator, from our Atlantic ports to Asia, in the long voyage of the sailing vessel, is felt severely, not only in the loss of interest, and in the less rapid circulation of capital and realization of profits, but in the still greater loss in arriving at home too late with the cargo, and thereby losing the market, or at least a better price; and this loss

of time and interest, of price and markets, is as great in the return as in the outward passage. The voyage by steam from our Atlantic ports to Asia, by the route of Chagres and Panama, with a railroad to be constructed by private enterprise across the isthmus, would soon be accomplished in a month, instead of three or four months, and the gain of time in our coastwise trade between both oceans would be still greater. In ancient and in modern times, the cities and nations that secured the trade of Asia were greatly enriched. This has occurred successively with Tyre, Sidon, Carthage, Alexandria, Venice, Genoa, Lisbon, Amsterdam, and London, whilst this rich traffic built up large cities even in the midst of deserts in the caravan route of the track through which it passed. With our front upon both oceans and the Gulf, aided by steamships, by low duties, and by shortening the voyage by the isthmus route, as presented in my annual reports of December, 1846, and December, 1847, we may secure this commerce, and with it, in time, the command of the trade of the world. We may also extend our commerce with all the countries bordering upon the coast of western America, richer than all others in the precious metals, and abounding in articles which we desire, but do not produce, whilst new and vast markets will be opened there for our products and manufactures, and the number and profits of our whale ships greatly increased. Distant now as are our possessions upon the Pacific, if we would desire to extend to them the benefits and blessings of the American Union, and unite them with us in the bonds of an ever-augmenting commerce and intercourse, there is at present nothing but steamships that can perform these important duties, in connection with a railroad across the Isthmus of Panama. Such a road would always be useful for our trade from the Atlantic and the Gulf with the western coast of America, and at least for heavy products with Asia, and especially with that portion of it near to or south of the equator, with the islands in the Indian ocean and with Australia, even if at some distant period a railroad should unite the Atlantic, the Gulf, and the Mississippi, with our harbors upon the Pacific. That such a road will be made at some future period upon the most practicable route is not doubted, although, from the time and capital required, its completion unfortunately may be remote; but the railroad which private enterprise could build within a year or two across the isthmus would answer all our present purposes, and would at once bring New York within ten days of the Pacific, and within thirty days of China, and New Orleans still nearer; maintaining also the important communication between our own harbors on the Atlantic, the Gulf, and the Pacific.

The estimates required by law from this Department for the revenue likely to accrue from foreign commerce with all our ports, including those upon the Pacific, must depend upon future events. If private enterprise should soon construct the railroad across the isthmus; if an adequate number of steamships, in continuation of the beneficial system already commenced, should facilitate the trade between Asia and our Pacific ports, bringing them within twenty days of China, with the best steamers in sufficient number, starting at regular periods from the Atlantic and the Gulf of Chagres, and from Oregon and California, to Panama, to Asia, and to the whole western coast of America, the commerce

of all our ports would be incalculably increased, and the revenue collected on the Pacific rise in a few years to several millions of dollars per annum. Nor is it only with those nations of Asia with whom we already have treaties that the steamship would increase our commerce, but it would introduce it, together with diplomatic relations, into vast regions of the East, with whom we have formed no treaties, estimated to contain one hundred and thirty-five millions of people. Many of these are large and populous empires, abounding in specie, and in many articles which we need, but do not produce, and desiring also our products and manufactures in exchange. Among those empires with whom we have no treaties and little or no trade, are Persia, Corea, Cochin China, Burmah and Japan, with whom nothing but the steamship can successfully introduce our commerce. Among these is Japan, highly advanced in civilization, containing fifty millions of people, separated but two weeks by steam from our western coast. Its foreign trade is now nearly confined to two Dutch vessels, although it is separated from Holland by eighteen thousand miles, and from our Pacific coast only by four thousand five hundred miles. Its commerce can be secured to us by persevering and peaceful efforts. Our steamships would pass, on their way to China, through the narrow channel separating the two great islands composing the empire of Japan, monthly or weekly, in sight of both their coasts; and by thus familiarizing them with our mercantile marine, extending their knowledge, overcoming their prejudice, and opening to them new views of their own true interests, would soon unseal their ports to our commerce.

The acquisition of our immense coast upon the Pacific, and the introduction there of our steamships, especially when private enterprise shall unite the oceans by an isthmus route, would, as remarked in my annual report of December, 1846, "*revolutionize in our favor the commerce of the world, and more rapidly advance our greatness, wealth, and power, than any event which has occurred since the adoption of the Constitution.*"

The same great subject was again referred to in my annual report of December, 1847, as "*a new commercial era,*" requiring "*ocean steamers, in addition to sailing vessels,*" as connecting us "*with China, containing nearly one-third of the population of the globe.*" Our ports upon the Gulf, with those upon both oceans, fronting upon Europe from the east and Asia from the west, occupying the central position between all the continents of the globe, nearer to them all by convenient routes than any other nation, including an easy access to the whole interior of our own country, we want only the ocean steamships of adequate strength, speed, and numbers, to give us the command of the trade of all nations. Nor should we forget, that in carrying our trade among the great and populous nations of Asia, and facilitating intercourse with that vast region, passing from coast to coast in the short period of twenty days, with monthly or weekly steamships, the light of Christianity, following the path of commerce, would return with all its blessings to the East, from which it rose. In those regions commerce must be the precursor of Christianity—commerce, which teaches peace and intercourse between nations; which declares that man is not the enemy of man, nor nation of nation; but that the interests of all countries and of all mankind are identical, and that

they will all advance most rapidly under the genial influence of an unrestricted reciprocal trade and intercourse. By our recent acquisitions on the Pacific, Asia has suddenly become our neighbor, with a placid, intervening ocean, inviting our steamships upon the track of a commerce greater than that of all Europe combined. This commerce is ours, if our merchants and Government should by their united energies secure for us with Asia a rapid and frequent communication by steam. Our products and our manufactures, and especially our coarse cotton fabrics, are precisely what are desired by several hundred millions of their people, who will send us back in return their specie and their rich productions, so few of which are raised within our limits. From our coast on the Pacific, as well as from the Gulf and the Atlantic, and the isthmus route, we would be much nearer to the west coast of America, as well as Asia, than any European Power, and with the best steamships in adequate number, with the greater certainty of the voyage, of the period of arrival and departure, and economy of time and saving of interest, and with diminished cost of carriage, we would ultimately supply the western coast of America, as well as Asia, with our products and manufactures on better terms than any European nation. We would in time receive the productions of the East, in exchange, not only for our own consumption, but to be warehoused in our ports as entrepôts for the supply of Europe. And so far as European fabrics should reach Asia and the western coast of America, they would ultimately pass chiefly through our hands as factors and in our vessels—events which would very soon give us the command of the trade and specie of the world. From these great events the whole country would derive vast benefits, but especially the city of New York. It would become the dépôt and store-house and entrepôt of the commerce of the world, the centre of business and exchanges, the clearing-house of international trade and business, the place where assorted cargoes of our own products and manufactures, as well as those of all foreign countries, would be sold and reshipped, and the point to which specie and bullion would flow as the great creditor city of the world for the adjustment of balances, as the factor of all nations, and the point whence this specie would flow into the interior of our country through all the great channels of internal trade and intercourse. With these great events accomplished, and with abundant facilities for the warehousing of foreign and domestic goods at New York, it must eventually surpass in wealth, in commerce and population, any European emporium; whilst, as a necessary consequence, all our other cities, and every portion of the Union, and all our great interests, would derive corresponding advantages. Our merchants, as must have been expected in any new enterprise, encountered some difficulties in putting their first lines of steamships into full and successful operation; but these obstacles they are rapidly overcoming. They encountered similar difficulties in the commencement of their first line of packet ships, which soon, however, outstripped those of all other countries; and the same success, with a liberal governmental policy in the outset of their great enterprise, will soon follow as regards their ocean steamships.

In view of the rapidly-augmenting trade between our ports on both

oceans, I recommend that an act be passed by Congress, under which all products and fabrics may cross the Isthmus of Panama, under the provisions of our most important recent treaty with New Granada: that foreign goods may be taken from our warehouses, and landed in our ports on either ocean or the Gulf, in the same manner that goods now warehoused in any port may be taken into and rewarehoused in another. To prevent frauds upon the revenue, it will be necessary to provide for the appointment of agents or consuls, to reside at Chagres and Panama, in the same manner as now authorized by Congress in regard to Chihuahua, under the act of 3d March, 1845. If this should not be done, our commerce will be forced twelve thousand miles out of its course through the long voyage around Cape Horn. The drawback of the duties on foreign goods exported to Chihuahua by the routes of Missouri, Arkansas, and Red river, should be extended to that by the Rio Grande, as well as to such other routes through Texas as may be found safe and practicable. A port of entry should be established at the mouth of the Rio Grande, as well as at such other points on that river as may be necessary to guard our revenue laws from invasion on that frontier, and to secure the interior trade with Mexico. The drawback of duty should also be allowed on goods exported to Monterey and Saltillo, and perhaps other important interior towns in Mexico, on the same conditions as are now applicable to Chihuahua. In recommending the regulations before referred to for the transit of goods across the Isthmus of Panama, I would respectfully suggest the extension of the same privileges to the routes by the Mexican Isthmus of Tehuantepec, by Lake Nicaragua, by the Rio Atrato and San Juan, to go into effect whenever the same right of transit can be obtained from ocean to ocean. Some, if not all, of these routes may be traversed by railroads, and may become important, as well as that by Chagres and Panama, for our foreign and coastwise commerce between the two great oceans, as well as for the interior trade with Mexico, New Granada, and Central America; and the transit by the Mexican isthmus would be highly advantageous to the whole country, but especially to the valley of the Mississippi and its great depôt, the city of New Orleans, so near the Pacific by that *new* and important route. In connection also with our supply of the precious metals from the interior of these countries, as well as from Peru and Chili, and the transportation of our own gold and other minerals from California, these routes may all become useful.

The collector of San Diego, should be authorized to appoint a deputy at some point in our territory, as near as may be to the junction of the rivers Gila and Colorado, at the head of the Gulf of California, with a view to our future trade on that gulf, as authorized by the recent treaty with Mexico, in connection with Lower California and the adjoining Mexican States of Sonora and Sinaloa, so rich in the precious metals, and containing the important ports of Guayamas and Mazatlan.

I renew the recommendation heretofore made by me for reciprocal free trade between the Canadas and the United States in all articles of the growth, manufacture, or production of either country. I recommend, also, the passage of a law tendering a similar reciprocity to Mexico. It is known that the Canadas, with the consent of Great Britain, (and it it

believed New Brunswick also, adjoining New England,) would cheerfully accept this reciprocity. The advantages to the Canadas would be great, as well as to our ports on the Lakes, the St. Lawrence, and the Atlantic, accompanied by increased tolls and business on our intermediate railroads and canals.

With our neighboring republic of Mexico, now revising her tariff, so rich in precious metals and dye-stuffs, and other raw materials of manufactures, with whom it is our true interest to encourage the most friendly relations and reciprocal and unrestricted commerce, although she may not at once enact a reciprocal statute, yet it is clearly her interest to do so; and with such an offer standing upon our statute-book, it would receive the attention of that republic, and in time be adopted; and meanwhile it would present to Mexico the best evidence of our anxious desire to maintain with her the most friendly relations, together with free and reciprocal commerce and intercourse.

The Mexican tariff prepared by this Department, and enforced by the President of the United States, with a view to military contributions in Mexico, added several millions of dollars to our means during the recent contest, as well as aided the credit and loans of the Government. It was a new but most salutary example set to belligerents in all future wars, not to destroy their own commerce and that of neutral and friendly Powers by embargoes and blockades of the ports of the enemy, but to diminish the evils and losses of wars by encouraging our own commerce and that of all the rest of the world with the enemy's ports, at more moderate duties, at the same time devolving upon our enemy, instead of our own people, as large a portion as practicable of the burdens and expense of the contest, so as to bring it to a speedy and honorable conclusion. This example, so favorable to neutral nations, mitigating so much the losses of wars, substituting commerce instead of embargoes and blockades, was received with high satisfaction by all the Powers with whom we were at peace, and it is believed, at the same time, to have had no inconsiderable influence in accelerating the peace with Mexico. This measure was a step in advance of the progress of commerce and civilization. It was an example worthy to be set to all nations by the United States, and was so warmly approved by all countries, that if, unfortunately for mankind, wars should hereafter occur, and especially a general European war, the danger of which many apprehend to be imminent, this American precedent would probably be adopted by other Powers, leaving all ports of the enemy open to neutral commerce, and the consequent gain to our country incalculable. We should not only have gained the great principle for which we have so long contended, that free ships make free goods in trading with the ports of a neutral when in her own possession, but we should also terminate the system of actual as well as paper blockades, and leave our commerce uninterrupted in the ports of all the belligerents. This consideration is rendered more momentous by the fact that our future position, it is hoped, in all time to come, will be that of a neutral, and that, as the result in part of our wonderful military power displayed in our recent glorious achievements and unparalleled victories, as well as from the development of our extraordinary moneyed resources—more than one

hundred millions of dollars having been offered by our own capitalists at a premium for a Government six per cent. stock, upon advertisements for less than one-half of that sum—we shall be permitted to enjoy hereafter the blessings of uninterrupted peace with all the world.

Among the important results of that reduced Mexican tariff, as prepared by this Department, is the light thrown by its operations upon the commerce and revenue of Mexico, and the demonstration that both would be augmented by its provisions. So strong has been the effect produced, that a proposition to remove the prohibitions on nearly all our exports to Mexico, existing under the old system, was carried in one House at the recent session of the Mexican Congress; leaving, it is hoped, only the details to be perfected at some future session—a measure that would open new markets to our products and fabrics, prove highly beneficial to Mexico, and unite the two neighboring republics in the more intimate and friendly relations of an ever-increasing reciprocal commerce and intercourse.

I renew the recommendations contained in all my annual reports for the establishment of a branch of the mint of the United States at the city of New York. That city, our great commercial metropolis, is advancing to its ultimate position, so important to the whole country, as the emporium of universal commerce, the centre of international exchanges, and the store-house of the products of the world. To attain this result, we must secure for our great emporium (in competition with foreign cities) the command of her due proportion of coin and bullion. Now it is clear that where bullion cannot be coined, and no recoinage can take place, this cannot be accomplished. America is the great continent of the precious metals; they are now found in extraordinary quantities in our own Union, and to a vast extent in countries adjacent; yet nearly all this coin and bullion are diverted to other countries, and especially to Great Britain, being one of the chief instruments in aiding that country in maintaining her command of the business of the world. By steamships and by exports of her own products and fabrics, she accumulates coin and bullion in London, and provides for their coinage and recoinage in the least time and without expense; and yet, in our own commercial emporium, we have no mint or even a branch mint for the important process of coinage or recoinage. If we would command the commerce of all nations, it must be through some one American commercial emporium, the great centre of our own trade and business. The history of trade demonstrates that some such great point is indispensable to enable any nation to command universal commerce, and that such concentration at some one city, instead of injuring other cities or parts of the same country, is of immense benefit to all. There cannot be two or more financial centres of the foreign commerce of any one nation, any more than there can be two or more centres of a circle. The same principle of the centre of the trade of a nation applies to the trade of the world. There can be but one such centre for the world, and but one for each nation, which, in this country, from natural causes, must be New York, where the competition must soon commence with foreign cities for the control of international commerce. Now, as the command of the specie of the world is of immense benefit to our whole

country, and can only be secured by making one of our own cities the centre of universal commerce, it is indispensable to success in this great American enterprise that specie and bullion should be invited from all the world to New York—not by any unjust advantages, but by giving to it equal facilities with our other cities for coinage and recoinage.

It is not for New York merely, or for its commerce, that this mint is desired, but for the benefit of the whole Union. The store-house of the goods and products of the Union must become the store-house of its specie. Where the commerce and goods are, there the representatives of their value must be also, and there also should be every facility which a mint would give for increasing these circulating values, and for bringing them into immediate and active use in any form which might be desired. It is in vain to say that the specie or bullion brought by our commerce to New York, can be sent to a distant point where there is a mint with but little delay, risk, or expense. It is clear there must be some risk, delay, and expense, operating as a tax on the business of our commercial emporium, and to that extent rendering unequal her contest with European cities for universal commerce. Coinage and recoinage should be immediate, without any risk, expense, or delay; and it might be said as regards merchandise, with nearly the same truth as is urged in relation to specie, that it would be no injury to the commerce of the Union if light and costly articles would be sent at but trifling expense, risk, or delay, from New York to some distant city, there be stamped, marked, or labelled, and then returned to New York for sale and distribution in the general markets of our own country or of the world. It seems to be forgotten by those who present such arguments, that in a great commercial capital, where business to the amount of millions of dollars is transacted from ten to three o'clock, how important time is where the delay of a day, nay, often of an hour, may be most disastrous, and change the balance of profit to loss. Merchants and men of business should be permitted to exchange their bullion or foreign coin for American in a few hours or moments, as could be done at a mint, or receive at once mint certificates of deposit, which often might be to them of the greatest importance. The trade in bullion and specie, in itself one great branch of commerce indispensable in the transaction of business, and especially of international exchange, already exists, to a great extent in New York, but is limited in diffusing its benefits to American commerce and exchanges by the want of a mint. Now it is subject to expense, risk, and delay, to put it into a form for circulating values, that delay being itself a great loss of capital, whilst the foreign coin, consisting of denominations unknown to the great body of our people, is almost useless for the purpose of general circulation. It is the rapidity of the circulation of coin that gives it its chief value, and accumulates capital by the speedy realization of profits; and the American eagle, or half eagle, and other decimal coinage, might, in a few months, perform more of the functions of money, and pass more rapidly through a greater variety of hands, than if it were in some foreign and unknown coin, which would not circulate among the people. Hence it is, that a mint at New York, to give activity to our specie-circulating capital, by converting it at once into American coin, would be of vast importance to

the whole Union. Credit, when based on real capital, is highly beneficial to the commerce of the country. And specie is one of the main pillars upon which credit can repose with assured confidence; and we must have that specie as the basis of such a credit at our commercial emporium, if we indeed desire to make it the centre of international exchanges. With a view to augment the circulation of our own coin in our own country, this Department has arrested, as far as practicable, the payment of foreign coin out of the Treasury, requiring it to be recoinced into American coin; by which means it has been enabled, between the 1st March, 1845, and the 30th October, 1848, to coin at our mints (per table K) the sum of \$38,717,709 22, which, from the 1st of March, 1845, to the 1st of March, 1849, must exceed \$40,000,000; being a larger sum than was coined in thirty-eight years preceding, from 1793 to 1830, inclusive. But, whilst the Department will have coined, from the 1st March, 1845, to 1st March, 1849, more than \$40,000,000, the amount would have been augmented to the extent of several millions of dollars every year, if there had been a branch of the mint at the city of New York. This is proved by the fact, that most of the foreign coin sent from New York and other points to Philadelphia for recoinage, has been that portion which was received for Government dues, and transferred, mainly, not by the people or merchants, but by the order of this Department, from the several Government depositories, and but little coin, comparatively, has gone from New York, transmitted voluntarily by individuals, for recoinage, to Philadelphia. Individuals will not, to any great extent, subject themselves to the risk, expense, and delay of this process; whereas the whole of the coin and bullion, amounting to many millions of dollars, that comes to New York by the operations of commerce, or by emigration, now a very large sum, would all be changed into American coin, if there was a mint at that city. Having no branch at the great centre of American commerce, our mint, notwithstanding the great ability and fidelity with which its business is conducted at Philadelphia, is not, to the extent it should be, the mint of the people, and convenient for the coinage of their bullion and foreign coin, and especially the large amount brought by emigrants into the Union, estimated at \$8,000,000 per annum, but is used chiefly, as far as regards other cities, for that of the Government; whereas it ought to be the mint of the Government and people, and for the benefit of both, and can only fully become so by the location of a branch as recommended. The amount of foreign coin recoinced at Philadelphia from 1st March, 1845, to 30th November, 1848, on transfers ordered, or deposited by officers of this Government, directed by me, was (per table Q, hereto annexed) \$11,463,181; being nearly equal to the whole remaining coinage there during the same period, including plate and bullion.

The branch mint would be most important as auxiliary to the operations of the constitutional Treasury; for the present assistant treasurer at New York would then become the treasurer of the branch mint, and perform both functions, precisely as is now done at Philadelphia and New Orleans, saving the expense of an increase of officers, preventing double entries and payments, and simplifying the operations of the Government, and saving to the Government and merchant the risk and cost of the

double custody and transfer from the collector to the assistant treasurer.

From the 1st January, 1847, to 30th November, 1848, the merchants of New York paid to the collector (per table L) for duties, the sum of \$35,360,678 36 in specie; being two-thirds of the aggregate payment in specie for duties in the Union. Yet, whilst the Government exacted from these merchants this immense sum of specie for duties, it refuses them even a branch of the mint where bullion can be coined or foreign coin recoined, the mere establishment of which would attract there so much specie, and render the payment of this large amount so much more easy. The amount of specie received by the assistant treasurer at New York, from 1st January, 1847, to the 30th November, 1848, was \$57,328,369, and the coin disbursed by him there during the same period, was \$55,496,269; making an aggregate of \$112,824,638, (per table R.)

With a branch mint at New York, the transactions of business would be undisturbed by the operations of the constitutional Treasury. It is true, that even with such a branch there the collection of duties in specie would operate as a check, not upon the issues, but upon the over-issues, of their banks—a gentle and most useful check, restraining their over-issues and mitigating if not preventing those revulsions which are sure to ensue when the business of the banks, and as a consequence that of the country, is unduly extended. Credit is useful and most abundant only when it is based upon capital and specie and a legitimate business and commerce. But when it is stretched beyond those limits, it necessarily produces revulsions, disastrous not only to the parties involved, but to the commerce and business of the whole country. It is this fatal tendency to over-issues, and the too great and dangerous extension of their business, which constitute the greatest objection to our banking system; and those banks which are based on a sound capital, and desire to conduct their business advantageously to themselves and to the country, ought to rejoice that such others as would transcend these limits are checked and restrained by the demand for coin created by the specie-receiving and specie-circulating constitutional Treasury. During the year 1847, when more than twenty-four millions of specie were brought into the country, and to a great extent paid all for duties and loans to the Government, had this coin gone into the banks, as under the old State bank deposit system to a great extent it must, and been made the basis of an inflated currency, far exceeding that of 1836, it would have been followed, upon the sudden fall of the price of our breadstuffs and staples, and the turn of exchange and flow of specie out of the country, by a revulsion more disastrous than that of 1837. The fall would have been from a greater inflation to a lower depression, the intensity of the disaster being augmented by the loans and expenses of a foreign war, by the drain of specie to sustain immense armies in foreign countries, by depreciation of Government loans and the fall of the Government credit. The public credit under that system being inseparably connected with that of the banks as its depositories, the Government having no specie and depending upon their paper, its credit must have fallen with that of the banks, as happened in 1837 and during the

war of 1812; and loans of specie (which were indispensable) could only have been obtained, as they were during that war, at ruinous discounts amounting to millions of dollars per annum. Instead of these sacrifices, the public credit was maintained throughout the war, and its stocks sold for high premiums instead of ruinous discounts, the total premium realized by me for the Government being \$555,511 39.

A system which has operated so beneficially, both in war and in peace, must, in the main, be wise and salutary; but it would be still more so, if the amendments heretofore recommended by this Department were adopted, especially as regards the security for disbursements (without which the system is not safe) and the establishment of a branch mint at New York, as a most important auxiliary. With these amendments, affecting none of the principles of the bill, and especially its specie-receiving and specie-circulating clauses, it would so commend itself to the whole country, and prove so beneficial to its industry, commerce, and business, as to become our settled policy, undisturbed by complaint or opposition from any quarter.

Annexed will be found tables (marked U and V) communicating, in compliance with the 22d section of the act of the 28th of January, 1847, the information required by that act as regards the issue, redemption, purchase, and reissue of Treasury notes. Statement W shows the payments into the Treasury on account of the loan of 1848. Statement X shows the amount of specie paid into the Treasury from all sources from the 1st of January, 1847, to the 31st of October, 1848, amounting to \$91,484,823 55, and the disbursements in specie during the same period, amounting to \$92,142,512 39,—making an aggregate during that period, of receipts and disbursements in specie, of \$183,627,335 04.

Under the act of the 31st of March last, authorizing a loan for a sum not exceeding sixteen millions of dollars, the Department on the 17th of April last, and for sixty days thereafter, advertised the proposals, as per copy, hereunto annexed, (marked S.) This advertisement was published for sixty days, not only in the several newspapers in this city, but also in the papers publishing the laws as authorized in each of the States, and, with a view to more extensive circulation, in each of the daily papers of the principal cities of the Union. The proposals were also made known to our ministers and consuls in the principal cities of Great Britain and the Continent, wherever it was believed the premium might be enhanced and bids extended by their efforts. The notice was not inserted in the newspapers until the 17th April, because, by the 3d section of the act, it was declared that the advertisement should be published “not more than sixty nor less than twenty days from the time of the first insertion of the said advertisement in one or two newspapers in the city of Washington.” If, then, upon the day that the law passed, or the day succeeding, the loan had been advertised, the time for opening the proposals must have terminated by the last of May or first of June. The Department, however, upon the information before it felt persuaded that the treaty of peace which had been approved by the Senate, would be ratified by Mexico, but that, in all probability, the intelligence of the ratification could not reach here by the last of May or the first of June, but that it would be received before the middle of June; and conse-

quently, that if the advertisement were immediately inserted and the proposals opened by the last of May or the 1st of June, the Government in the absence of the news of the ratification of the treaty by Mexico would necessarily sell the loan upon much less advantageous terms, and at a probable sacrifice of several hundred thousand dollars of premium to the Government. Under these circumstances, the Department assumed the responsibility of delaying the advertisement until the 17th of April, allowing the longest period from that date authorized by law for opening the proposals—namely, the 17th of June; some days before which period I was confident that official intelligence of the ratification by Mexico of the treaty would be received here. The result justified these anticipations. The intelligence of the ratification of the treaty was not received here by the last of May or first of June; nor, in fact, until a few days before the 17th of June, when it was immediately made known officially by telegraph and otherwise; and the Government received the full benefit, in negotiating the loan, of the universal knowledge of the final ratification of the treaty of peace with Mexico. Upon the 17th of June, at the appointed hour, the seals were broken and the bids opened by the chief clerk of this Department, in my presence and that of the bidders and the public, the bids recorded, and the loan awarded, of course to the highest bidders.

The total amount bid, together with the names of the successful and unsuccessful bidders, will be found in the statement hereto annexed, marked M.

The whole premium obtained on that stock, it will be perceived, was \$487,168 66, which was the more extraordinary, inasmuch as, on reference to the prices current, it will be found that the entire sale of the sixteen millions of stock in a single day exceeded the rate at which the Government six per cent. twenty years' stock, exclusive of interest and brokerage, was then selling in small sums in the market.

It being made by law the duty of this Department to devote its attention to "**THE SUPPORT OF PUBLIC CREDIT**," as well as to "*the improvement and management of the revenue*," it is proper to remark that this Government has paid punctually at all times the public debt, at its maturity, as well as the accruing interest, never suspending for a moment of time the discharge of either when due. Such has been the attachment of the American people to this the Government of their choice—such their regard for honor and good faith—that, however severe the trial or sacrifice, they have liquidated as they fell due all the debts of the Union.

A table certified by the Register of the Treasury is hereto annexed, (marked N,) showing our population from 1790 to the present period, every year; our debt; our receipts from loans and Treasury notes; our revenue each year, exclusive of loans and Treasury notes, as well as from these loans and notes; and the principal and interest of debt paid each year, as well as the total amount. It is an official record which every American may read with pride and satisfaction. It shows that whenever it was necessary to pay the debts and sustain the honor of the country, the people cheerfully submitted not merely to duties on imports, but to direct taxes and excises to the amount of many millions of dollars every year; and that even when our population was sparse and our

moneyed resources extremely limited, the debts of the country were always punctually discharged, after the adoption of the Constitution, both principal and interest, at their maturity.

In 1790 we assumed the debt of the Revolution, determined that the honor of the nation should be preserved stainless and unsullied. That debt, then assumed, was \$75,463,476 52—being equal to a debt at this date of more than \$377,000,000, according to population, and nearly six times greater, according to population, than our present debt. At that date the country, exhausted by a seven years' war, and weakened by internal difficulties growing out of the feeble character of the old Confederation, had scarcely commenced her onward career to greatness, wealth and power; yet this debt was voluntarily assumed as a matter of honor, and it was paid, including principal and interest, punctually, without failure or suspension.

Again: at the close of the war of 1812, our debt, in 1816, was \$127,334,933 74—a portion of it bearing an interest of seven per cent.; yet that debt, also, was not only fully paid in 1836, both principal and interest, but the Government, after liquidating all its engagements, had a surplus left in the Treasury of \$28,101,644 91; which was deposited with the States for safe keeping, who may be called upon to return it to the Government of the Union should the emergency ever require its use, which is most improbable. At that date the country had been exhausted by a prolonged and severe struggle with the greatest Power of the world, and its commerce almost annihilated by blockades and embargoes. Its population, then, was 8,678,000; and, consequently, according to population, the debt of that date would be equivalent to a debt at the present period of upwards of three hundred and eight millions of dollars, or nearly five times as great as our present debt. Yet that debt of 1816 was not only punctually paid within twenty years thereafter, but a surplus, as we have seen, of more than twenty-eight millions of dollars deposited with the States. If, then, in twenty years, under such circumstances, and with such a population and such resources, we could pay a debt of that magnitude and have a surplus of twenty-eight millions, within how short a period may we liquidate our present engagements? By reference to this table it will be seen that from 1790 to the present period, including the reimbursements of Treasury notes, we have paid a public debt, including interest, amounting to a totality of upwards of \$500,000,000. By reference to the same table it appears that our revenue during the same period, derived from resources other than loans or Treasury notes, was upwards of eleven hundred and thirty-six millions of dollars. It will be perceived that our present debt, including the whole of the loan yet to be paid in, and deducting the purchase directed by this Department of about \$500,000 of the public debt within the last few weeks, would be about \$65,278,450 41, (see table O;) but to which must be added about \$26,000 for Mexican and bounty land scrip. The principal of the public debt, paid since the 4th March, 1845, is about \$1,892,813 98. Our whole debt, including the loan yet to be paid in, is not a sixtieth part of the debt of Great Britain, and less than one-half the annual interest of that debt.

According to a table of the Commissioner of the General Land Office

hereto annexed, (marked P,) it appears that our whole public domain unsold amounts to 1,442,217,837 acres, which at the present minimum price of \$1 25 per acre, would make an aggregate value of \$1,802,772,296. Regarding them, however, including our mineral lands, at twenty-five cents per acre, they would yield \$360,554,459. Large as is this sum, our wealth as a nation would be more rapidly increased by the sales of all our agricultural lands at low rates, not exceeding twenty-five cents per acre, in small farms, to actual settlers and cultivators, and thus, by enlarged products and exports, insuring increased imports and augmented revenue. As it is obvious, even with liberal appropriations, that our revenue from lands and customs will enable us to pay the public debt before its maturity, I present the following suggestions for the consideration of Congress. The great mass of our public debt, exclusive of Treasury notes, consists of five per cents. redeemable in 1853, of six per cents. redeemable in 1856, 1862, 1867, and 1868, and the military bounty land scrip, bearing six per cent. interest, redeemable at the pleasure of the Government. Of this sum, the Department, as at present authorized by law, can purchase at its discretion, when the means will permit, the five per cents., and the six per cent. redeemable in 1856, 1862, and 1868. The military bounty land scrip bears six per cent. interest, and is redeemable at the pleasure of the Government. No power, however, is given to the Secretary of the Treasury to purchase this debt, although Congress may authorize the Department to liquidate it at any time without paying any premium or advance; and I advise such authority to be given, to take effect at any time after the 1st July next.

As regards the debt of twenty-eight millions of dollars, arising from Treasury notes and stock authorized by the act of 28th of January, 1847, the Secretary of the Treasury has no authority to purchase the Treasury notes or stock, except at par. When this act was pending before the two Houses of Congress, this Department recommended that this debt should be placed upon the same footing as those which preceded, by delegating the authority to the Treasury to purchase any portion of it, including the Treasury notes, at the market rate, above or below par. Among other reasons which influenced the Department in this recommendation was the fact that such a provision would make the debt more valuable to the purchaser when it should be sold by the Treasury, and therefore increase the premium, which could be obtained by enlarging the number of bidders for it hereafter, namely: the largest, probably, of all purchasers, the Government itself: and the absence of this provision diminished the premiums the Department was enabled to obtain upon this loan. It is obvious that if we have the means to purchase the public debt before its maturity, it should be done rather than pay the interest; and it is clear also that as the amount which can be purchased by the Government is increased, especially to the great extent of twenty-eight millions of dollars, the Treasury can make the purchase upon better terms by enlarging the number of competitors who could sell to it our own stock. Under these circumstances, I recommend that the Treasury Department be authorized to purchase at the market rate, at any time when its means will allow, after the 1st of July next, any portion

of the debt of twenty-eight millions authorized by the act of the 28th of January, 1847, including Treasury notes if any should remain unfunded. This is the more necessary, as the sales of the public lands have been set apart by this Department, as directed by that act, for the payment of the interest and purchase of the principal of this stock, which is impossible at present, the right to purchase being limited to par. Unless, then, authority should be given to purchase this stock at the market rate, a considerable sum must remain in the Treasury on the 1st of July next of the sales, which can be used for no purpose whatever. As soon as it was ascertained, on the estimates of the several Departments, that the Government had the means to purchase a portion of its debt, and arrest the interest, the Department considered it to be its duty to make the purchase. Upon looking into these estimates and comparing them with our means, it was found that there would be a balance of \$2,853,694 84 in the Treasury on the 1st of July, 1849, and a balance of \$5,040,542 11 on the 1st of July, 1850.

There was also at that date, by the latest returns, (a copy of which is hereto annexed, marked T,) \$3,403,894 48 in specie in the several depositories to the credit of the Treasurer of the United States, after deducting all drafts unpaid and outstanding; and since the purchase of this stock there remained, by latest returns, marked as above, \$3,661,746 89 in specie, subject to the draft of the Treasurer, after deducting all drafts unpaid and outstanding. Under these circumstances it was resolved to make the purchase to the amount of \$500,000, thus using a part of the premium obtained on the loans by this Department in liquidating to that extent the debt incurred; and by the rise of the stock since this purchase, had it been delayed until the present period, the Government would have been compelled to pay a much higher price. It was essential to success (unless by largely advancing the premium) that the purchase should be made by a confidential agent; and directions for the purchase were accordingly given to Mr. C. W. Lawrence, the collector at New York, in whom the whole community in which he resides justly repose unbounded confidence, and who had executed every trust with fidelity. A full statement of all the details of this purchase, which was made at the lowest market rates, is being prepared, and will be placed promptly before the Committee of Ways and Means of the House, and of Finance of the Senate.

That the debt should be liquidated as rapidly as the means in the Treasury will permit, so as to arrest the running of interest, will not, it is presumed, be doubted. But the Government should have its option to purchase any of its stocks, so as to lessen the premium which it would be compelled to pay, and the purchase should be very gradual and progressive; for if it were forced too rapidly the premium would become exorbitant. In view of the uncertainty which attends all calculations of accruing revenue, it will probably not be regarded as judicious to make any further purchase until a period succeeding the 1st July next, when estimates both as to receipts and expenditures will be tested by results, and when it will be known with certainty what means will be at the disposal of the Department to reduce the public indebtedness. As an evidence of the progress of the country in wealth and credit, it may be

useful to contrast the sales of the Government stock and Treasury notes during and immediately succeeding the war of 1812, with similar sales during and immediately succeeding the war with Mexico. By the report of the Committee of Ways and Means of the House of Representatives of Congress of the 13th of April, 1830, it appears that for the loans of the war of 1812 for \$80,000,000 in stock and Treasury notes, the Government obtained but \$34,000,000, after deducting discounts and depreciation, being a loss of \$46,000,000 upon its transactions; whereas on the loans of the last war with Mexico, this Department obtained for \$49,000,000 borrowed on stock and Treasury notes, \$49,555,511 39, including a premium of \$555,511 39 upon these transactions, having obtained \$15,555,511 39 more for forty-nine millions of stock and Treasury notes sold by this Department for loans growing out of the war with Mexico, than was received for eighty millions of stock and Treasury notes sold during and immediately succeeding the war with Great Britain; specie being required by me under the constitutional Treasury, and paid in for the stock and Treasury notes sold. These statements are not made with a view to depreciate my distinguished predecessors in this Department by whom these loans were negotiated. The great services rendered by them are well known and appreciated by the country, and by no one more fully than by the present incumbent of this Department, who has had an opportunity of observing all the difficulties by which they were surrounded, and how impossible it was for any Secretary, under those circumstances, to have made the negotiation on better terms than was effected by them; but the facts are stated as a most gratifying proof of the wonderful advance of the wealth of the country and of the Government credit.

The coast survey, under the charge of the superintendent, Professor A. D. Bache, is making great and rapid progress. During the past year six sections of the coast on the Atlantic and Gulf of Mexico have been under survey, and the computations, drawings, and engravings of charts, have kept pace with the field-work. Within the same period six new shoals have been discovered and made known on the eastern coast, and one in Chesapeake Bay. Important suggestions in regard to the places for light-houses and buoys have been derived from the coast survey reports.

While this work is conducted on the highest scientific principles, it is shown, in a letter from the superintendent, that the land work costs less than the maximum paid for the survey (conducted with so much economy) of the public lands.

In reviewing the progress of this work for the past four years, the result is most striking. A part of the operations has been carried from the southwest part of Rhode Island into Maine, and the whole land work has been completed from Point Judith to Cape Cod, covering a very indented coast; the hydrography has passed Nantucket, and both the land and water work of Boston harbor has been completed. Much work of verification and filling up has been done between Point Judith and Cape May. Delaware Bay has been finished, and the chart of the bay and river published. The Chesapeake has been triangulated south of the Virginia line, and both this and the outer coast will be triangulated

in from two to three years from the present time. The topography of this section, which was commenced in 1844, is advancing to completion, and, except the off-shore work, one-third of the hydrography is finished. The shores of Albemarle Sound and most of its tributaries have been surveyed, the triangulation extending also over Croatan and Roanoke Sounds; and the hydrography is greatly advanced. A general reconnaissance has been made of part of the coast of South Carolina, Georgia, Florida, Alabama, Mississippi, and Texas, and the operations founded upon this have been commenced in South Carolina and Texas. In Alabama, Mississippi, and Louisiana, the triangulations have advanced nearly from Mobile to Lake Borgne; the topography of the shores of Mississippi Sound, and of the adjacent islands, has been nearly completed; and the hydrography of the entrance to Mobile Bay, and part of Mississippi Sound and of Cat and Ship Island harbors, and their approaches, has been finished. The survey of Galveston upper and lower bay has made considerable progress. Four base lines have been measured in Massachusetts, Maryland, North Carolina, and Alabama, and two others have been laid out for measurement. Two of the base lines were measured with a most useful apparatus, combining new features—the invention of the superintendent. Forty astronomical stations have been occupied in Maine, New Hampshire, Massachusetts, Rhode Island, Connecticut, New York, Pennsylvania, Delaware, Maryland, North Carolina, South Carolina, Alabama, Mississippi, and Texas, a part of which observations were made with new and improved instruments. Magnetic observations have been made, with the instruments recently introduced upon the survey, at eighty-three stations. While improved geodetic instruments have been introduced upon the work, the principles of the modern mathematics have been extended to every part of its results. The electro-magnetic telegraph has been used for determining the difference of longitude of cardinal points in the work, and with a degree of precision not hitherto attainable by other methods. The Gulf Stream has been explored as far south as a section across it at Cape Hatteras, and the law of the ocean temperature ascertained.

Twenty-four sheets of chart, remarkable for their arrangement, accuracy, and style of execution, have been published and distributed to literary and scientific institutions at home and abroad, and placed with agents for sale, at prices merely covering the cost of printing and paper. Ten more sheets are in various stages of progress of engraving. While the scale of operations has been enlarged to embrace the whole extensive coast of the United States, and to afford the benefits of it to every part of the coast as rapidly as possible, the economy of the work has steadily advanced, the augmented expenditures required falling much below the increase of work done. While so much that is eminently useful to commerce and navigation, and to our foreign and coastwise trade, has been accomplished by this great work, it has received the commendation of men of science in Europe and America, and advanced the scientific character of the country.

On the Pacific, where this Department has already carried the work, and where it will be so useful in obtaining information and publishing charts of our western coast, I have entrusted to it the location of the buoys,

and the selection of sites for light-houses in Oregon. The Department has proceeded to carry into execution the several acts of Congress passed at its last session, making appropriations for light-houses, light-boats, buoys, beacons, &c. It has also carried the laws into effect providing surf-boats, rockets, carronades, life-boats, and other necessary apparatus for the better preservation of life and property from shipwreck, calling to its aid the underwriters and Chamber of Commerce of New York, and the Humane Society for Preserving Life, of Massachusetts.

Important improvements may be introduced into our light-house system. To conduct it properly, requires an accurate knowledge of our coast and navigation; the proper sites; the character of the building and mode of construction; the proper apparatus and mode of lighting; the different elevation, color, and other distinguishing properties of the lights, and whether stationary or revolving; the necessary preparations to guard against accidents, on the extinguishing of a light; adequate regulations to secure the accountability and attention of keepers, and all the administrative duties pertaining to the system. There is involved in all this a varied amount of knowledge, practical and scientific, possessed by no one individual; and to aid the Department in the execution of these laws, it has heretofore suggested to Congress, and again respectfully renews its recommendation for the organization of a board, creating no expense, under the supervision of the Secretary of the Treasury, consisting of the Fifth Auditor, the Superintendent of the Coast Survey, two officers of the Navy, an officer of the Engineers, as also of the Topographical corps, who would unite the requisite knowledge, and enable the Department to conduct all the operations of the system upon our extensive lake and maritime frontier with increased efficiency and economy.

The Department has also proceeded to carry into execution, as far as practicable, the various laws for the erection of marine hospitals on the rivers and lakes of the West, availing itself of the valuable services of the Topographical bureau.

Copies of standard weights and measures have been distributed to the States, with the exception of the four most recently admitted into the Union.

The standards for these States, and for the custom-houses of older States not yet supplied, are in the course of preparation. The attention of the States is called, in the report of the superintendent of weights and measures, received in June last, to the necessary steps for preparing county standards, so as to secure uniformity in the weights and measures in common use. Fifteen balances for regulating standards have been supplied to five States, and set up by an agent from the office of weights and measures. Two more sets, six in number, have been supplied to two other States. Twenty-nine were on hand on the 1st of January last, ready for distribution. The establishment produces at the rate of six balances of the first class and three of the second, or nine of the second or four of the third, per annum.

The present distribution of weights and measures is, in my opinion, provisional, and has been so considered by statesmen and men of science. A more general uniformity, extending to different nations, was looked forward to by Jefferson and John Quincy Adams as one day attainable,

and was recommended in my last annual report. The time, in my opinion, has come for the serious consideration of this subject by Congress. New standards are about to be made in England. The reorganization of the Germanic Confederation will give a great extension to whatever system of weights and measures they may adopt, and the political changes going on in other parts of Europe are favorable to the introduction of uniformity. The success of our coins shows that it is practicable to break up the old system, and to introduce another, new and entire. One standard of length, one standard of weights, one standard of capacity, with suitable multiples and subdivisions, would be promotive of convenience and of economy of time in the business of life and the intercourse of nations. The adoption of the decimal system would also, in my opinion, simplify and facilitate computation; and I recommend that authority be given to this Department to take the necessary steps for obtaining international views and action as to uniformity of coins and of weights and measures.

During the past year, the third of a series of elaborate reports of investigations on sugars and hydrometers, under the direction of Professor A. D. Bache, superintendent of weights and measures, by Professor R. S. McCulloh, melter and refiner of the mint at Philadelphia, has been presented to the Department and transmitted to Congress, by whom it has been ordered to be printed with a collection of the preceding reports. This report completes the subject of hydrometers as far as is necessary to make the changes required in the use of the instrument at the custom-houses; and standard instruments and a manual are nearly prepared for use. These extra-official duties were discharged by these gentlemen without compensation.

My last report recommended the grant of one section of land for schools in every quarter township in Oregon. This grant, in each of the new States, of one section of the public lands in each township, was designed to secure the benefit of education to all the children of that township. This object has failed to a great extent; because one section in the centre of a township six miles square is too distant from many other sections to furnish a school to which all can resort, and because, as a pecuniary provision, it is inadequate. The grant, however, of one section for every quarter township would be sufficient, whilst the central location would be adjacent to every other section in such quarter township, bringing the schoolhouse within the immediate vicinage of every child within its limits. Congress, to some extent, adopted this recommendation, by granting two school sections in each township, instead of one, for education in Oregon; but it is respectfully suggested, that even thus extended, the grant is still inadequate in amount, whilst the location is inconvenient, and too remote for a school which all can attend. This subject is again presented to the attention of Congress, with the recommendation that it shall be extended to California and New Mexico, and also to all the other new States and territories containing the public domain. Even as a question of revenue, such grants would more than refund their value to the Government, as each quarter township is composed of nine sections, of which the central section would be granted for schools, and each of the remaining eight sections would be adjacent to that granted.

These eight sections thus located, and each adjoining a school section, would be of greater value than when separated, by many miles, from such opportunities; and the thirty-two sections of one entire township with these benefits would bring a larger price to the Government than thirty-five sections out of thirty-six where one section only so remote from the rest was granted for such a purpose. The public domain would thus be settled at an earlier period, and, yielding larger products, thus soon augment our exports and our imports, with a correspondent increase of revenue from duties. The greater diffusion of education would increase the power of mind and knowledge applied to our industrial pursuits, and augment in this way also the products and wealth of the nation. Each State is deeply interested in the welfare of every other; for the representatives of the whole regulate by their votes the measures of the Union, which must be more happy and prosperous in proportion as its councils are guided by more enlightened views, resulting from the more universal diffusion of light and knowledge and education.

The attention of Congress is respectfully invited to the condition of the public lands in California. The official reports of the great mineral wealth of that region present important questions for your consideration. That gold and quicksilver exist to a great extent in California, would seem to be placed beyond controversy. This gold would appear to require the establishment of a branch of the mint of the United States at San Francisco. The quicksilver is not only important as connected with the mining of the precious metals, with health and the arts, but still more with the advance of science and the progress of discovery in physics. The mines of gold, and perhaps of other minerals, would seem to be located chiefly on the public lands. They belong to the Government as a trustee for the people, whose interests should be protected and secured by Congress. A scientific commission, to make a geological examination, accompanied with linear surveys, is deemed important.

The voluminous character of this report, growing out of the varied and important duties, constantly augmenting, assigned by law to this Department, renders it necessary that I should reserve for a few days, and for a special report to Congress, the warehousing system. In advance of that report, I would remark at this time, that new instructions are prepared by this Department, and the forms nearly completed, among other regulations, extending a more free competition for the storage of foreign imports. The progress of the system has been most satisfactory and successful; the value of foreign goods warehoused in our ports since the passage of the law, in August, 1846, up to the 30th September last, having amounted to the very large sum of about forty-four millions of dollars.

In soon retiring from this Department, and from public life, in which I have served so long with inferior abilities to many others, but with equal solicitude to promote the best interest of my beloved country, I submit, with the utmost deference to the superior wisdom of Congress, my views and experience as regards the organization of the Treasury Department. Its varied and important duties, with the rapid increase of our area, business, and population, can scarcely be all promptly and properly performed by any one Secretary. Yet in detaching any of its

duties from this Department, the greatest care must be taken not to impair the unity, simplicity, and efficiency of the system. To take from this Department its supervision over the commerce and finances, or over any of the accounting officers of the Treasury, the two Comptrollers, the six Auditors, the Treasurer, the Solicitor, or Register, the Assistant Treasurers, or collectors, the revenue marine, the coast survey, the mint, the weights and measures, the marine hospitals, or the light-house system, would create confusion and be most prejudicial to the public service.

But there are important public duties, having no necessary connection with commerce or finance, that could be most advantageously separated from the Treasury, and devolved upon a new department of the Government. Among these are the Land Office, land titles and surveys connected therewith, linear and geological. The business of the Land Office occupies a very large portion of the time of the Secretary of the Treasury every day, and his duties connected therewith must be greatly increased by the accession of our immense domain in Oregon, New Mexico, and California, especially in connection with their valuable mineral lands, their private land claims, and conflicting titles. From all decisions of the Commissioner of the General Land Office, as to Government titles or private land claims, preëmptions, private entries or purchases of the public domain, an appeal lies to the Secretary of the Treasury. This is but one branch of these duties; and yet, as some evidence of the amount of labor thus devolved upon him from this source, I have pronounced judgment in upwards of five thousand cases, involving land titles, since the tenth of March, 1845. These are generally judicial questions and not financial, requiring often great labor and research, and having no necessary connection with the duties of the Treasury Department. The daily correspondence of this Department with the Commissioner of the General Land Office, surveyors general, the registers and receivers, and other persons connected with the system, is most voluminous.

The supervisory power now exercised by the Secretary of the Treasury over the expenses of the courts of the United States, and other duties connected therewith, through the marshals and clerks of these courts, gives rise to a very considerable daily correspondence with these officers, and having no necessary connection with the finances, should also be detached from the Treasury Department, as well as from the State Department the duties of these marshals in connection with the census of the United States.

Having transferred the laborious duties enumerated from the Secretary of the Treasury, Congress should authorize him to appoint an assistant secretary, who should be a man of great talents and experience, with a salary not less than \$3,000 a year, who should examine all letters, contracts, and warrants prepared for the signature of the Secretary, and perform such other duties, not requiring the signature of the Secretary, as might conveniently be devolved upon him by the Department. To maintain the unity and efficiency of the system, he should be appointed by the Secretary, and subject to his direction. He would want one able and efficient clerk, with a salary not less than \$1,700 per annum.

The office of Comptroller of the Treasury should be divided, and that great and augmenting portion of his duties relating to the receipts from

customs, and the accounts of collectors and other officers of the customs connected therewith, should be devolved upon the head of a new bureau, to be called the Commissioner of Customs, whose duties would be various and important.

The First Comptroller should retain all the other duties now performed by him, and especially his decision upon claims and accounts, which would occupy the whole time of the head of the bureau.

Combined, as now are, under the First Comptroller, the duties appertaining both to receipts and expenditures of the public money, accounts, and claims, the office is overburdened with business which cannot promptly and properly be performed by any one individual, however able and laborious.

The duties now performed by the Commissioner of Indian Affairs are most numerous and important, and must be vastly increased with the great number of tribes scattered over Texas, Oregon, New Mexico, and California, and with the interesting progress of so many of the tribes in Christianity, knowledge, and civilization. These duties do not necessarily appertain to war, but to peace, and to our domestic relations with those tribes placed by the Constitution under the charge of this Government. This most important bureau, then, should be detached from the War Department, with which it has no necessary connection.

The duties of the Patent Office, great and important as they now are, must necessarily increase with the progress of light and knowledge, the developments of the wonderful inventive genius of our countrymen, and the researches of so many enlightened minds in this country into machinery, the physical sciences, and the arcana of nature. This bureau has no necessary or proper connection with the State Department, and ought to be separated from it.

The Pension Office should also be detached from the War Department, inasmuch as no military orders are given to pensioners, as such, by the Secretary of War, nor by the Navy Department, much less to the widows and heirs who receive these bounties from the Government.

There is another reason why the Pension Office, as well as the Indian bureau, should be detached from the War Department, and placed under the supervision of the same Secretary to whom the Land Office would be entrusted, namely: Under our system of revolutionary and military bounties and land warrants, as well as under treaties and reservations with Indian tribes, many questions arise in relation to our public lands and private land claims, connecting themselves frequently and intimately with our general land system, and with decisions upon land titles made by the Commissioner of the General Land Office; and therefore all those bureaus whose duties are so intimately connected with the public lands, as well as with private land claims, ought to be placed under the supervision of the same Department, or conflict of decision and jurisdiction may, and does in fact, take place.

Having thus detached the Patent Office from the Department of State, the Land Office from the Treasury, as well as its supervisory duties in connection with accounts of marshals and clerks of the court, including their connection with the census; having detached, also, from the War Department the Indian bureau and the Pension Office, the same super-

visory authority as regards them all now exercised respectively by the Secretary of State, the Secretary of the Treasury, and the Secretary of War, should be entrusted to the head of a new department, to be called the Secretary of the Interior, inasmuch as his duties would be connected with those branches of the public service, devolved upon this Government by the express letter of the Constitution, associated with our domestic affairs. The duties of this new department, thus organized, would be great and important, fully equal to those appertaining to the head of any other Department except the Treasury under our system as at present organized. The whole increased expense of this reorganization would not exceed twenty thousand dollars per annum; whereas to the Government, in an increased accountability and efficiency of the service, and to the people, in the more prompt discharge of their business with the several Departments and bureaus, and the consequent immense saving of time and expense, the gain would be great indeed, the advantages vastly exceeding the small additional expense. From the great and continued multiplication of the business of the Treasury Department as now organized, with the rapid increase of our maritime frontiers, our area, our commerce, revenue, and population, there is great danger that, at some future period, the Treasury Department may be broken down by the weight of its labors, and consequences ensue disastrous to the public interest.

Organized even as now proposed, the duties of the Treasury Department would still be great and arduous.

Connected with this subject, I recommend the completion, at an early day, of the Treasury building, so as to secure fire-proof rooms to all our bureaus, free from rent, as well as to accommodate and include, in this edifice, the State Department, with its invaluable archives.

This Department has purchased for the sum appropriated by Congress, both the bridges within this District over the Eastern Branch of the Potomac, which are now free of toll, as designed by the wise and liberal legislation of Congress; and in consummating this result, valuable aid was rendered to me by the Mayor of this city.

The various recommendations of this my last financial report are respectfully submitted to the enlightened consideration of the two Houses of Congress. They are believed to be such as would best promote the true interests of the American people. For them and for my country, and her glorious Confederacy of sovereign and united States, I invoke the continued blessings of Heaven. May her union be harmonious, progressive, and perpetual! May her career be one of honor, peace, and glory—of equity, justice, and good faith. May each successive Administration, in all time to come, in faithfully discharging the arduous duties of its exalted trust, receive the support and approbation of the people. Guided by conscious rectitude, may they be commended and sustained in every effort to promote the public good, and even their errors, which are the lot of humanity, be regarded with indulgence, and overruled by a benignant Providence, for the advancement of the happiness and welfare of our beloved country.

R. J. WALKER, *Secretary of the Treasury.*

HON. ROBERT C. WINTHROP, *Speaker of the House of Representatives.*

STATEMENTS

Accompanying the Annual Report of the Secretary of the Treasury.

A.

Statement of Duties, Revenues, and Public Expenditures, during the fiscal year ending June 30, 1848, agreeably to warrants issued, exclusive of trust funds.

The receipts into the Treasury during the fiscal year ending June 30, 1848, were as follows:

From customs, viz:		
During the quarter ending	September 30, 1847.....	\$11,106,257 41
Do.	do. December 31, 1847.....	5,379,152 74
Do.	do. March 31, 1848.....	9,383,092 92
Do.	do. June 30, 1848.....	5,888,567 89
		\$31,757,070 96
From sales of public land.....		3,328,642 56
From miscellaneous and incidental sources.....		351,037 07
Total receipts, exclusive of loans and Treasury notes.....		35,436,750 59
Avails of Treasury notes issued under act of July 22, 1846....		250,000 00
Do.	do. do. Jan. 28, 1847....	11,956,950 00
Stock issued for specie deposited under act July 22, 1846....		111,000 00
Do.	do. do. Jan. 28, 1847....	1,858,372 00
Stock issued in funding Treasury notes under act July 22, 1846..		1,735,050 00
Stock issued in funding Treasury notes under act January 28, 1847.....		5,252,500 00
Stock issued in funding Treasury notes under acts prior to July 22, 1846.....		92,828 00
		21,256,700 00
		56,693,450 59
Balance in the Treasury July 1, 1847.....		1,701,251 25
Total means.....		58,394,701 84

The expenditures for the fiscal year ending June 30, 1848, exclusive of trust funds, were—

CIVIL LIST.

Legislative	953,392 75
Executive.....	953,170 80
Judiciary.....	593,654 81
Governments in the Territories of the United States.....	39,730 56
Surveyors and their clerks.....	61,907 00
Officers of the mint and branches.....	42,600 00
Commissioner of the Public Buildings.....	2,000 00
Secretary to sign patents for public lands.....	1,500 00
Total civil list.....	
	2,647,955 92

FOREIGN INTERCOURSE.

Salaries of Ministers.....	36,500 00
Salary of Minister Resident to Turkey.....	6,000 00
Salaries of Chargés d'Affaires.....	64,037 51
Salaries of Secretaries of Legation.....	9,062 32

Salary of dragoman to Turkey, and contingencies.....	\$2,900 00	
Commissioner to reside in China.....	3,450 00	
Secretary and Chinese interpreter.....	3,058 94	
Outfits of <i>Chargés d'Affaires</i>	29,250 00	
Renewal of diplomatic intercourse with Mexico.....	21,776 65	
Certain diplomatic services (John Black).....	8,554 94	
Commissioner to the Sandwich Islands.....	3,075 00	
Contingent expenses of all the missions abroad.....	33,530 10	
Contingent expenses of foreign intercourse.....	22,452 13	
Salary of the consul at London.....	2,000 00	
Clerk hire, office rent, &c., to consul at London.....	2,800 00	
Relief and protection of American seamen.....	97,937 97	
Intercourse with the Barbary Powers.....	13,067 33	
Interpreters, guards, and other expenses of the consulates in the Turkish dominions.....	1,258 81	
Payments of claims of the late Republic of Texas.....	30,000 00	
Payments under the 9th article of the treaty with Spain, of February 22, 1819.....	186 00	
Total foreign intercourse.....		\$390,897 70

MISCELLANEOUS.

Surveys of public lands.....	169,902 63	
Support and maintenance of light-houses, &c.....	419,277 80	
Building light-houses.....	182,169 88	
Marine hospital establishment.....	140,995 50	
Building marine hospitals.....	23,376 07	
Building custom-houses and warehouses.....	92,140 48	
Public buildings in Washington, &c.....	36,325 05	
Support and maintenance of the penitentiary of District of Columbia.....	7,389 46	
Relief of the several corporate cities of the District of Columbia.....	113,350 98	
Auxiliary watch for the city of Washington.....	7,333 33	
Support of insane paupers of the District of Columbia.....	3,700 00	
Patent fund.....	46,708 28	
Survey of the coast of the United States.....	146,000 00	
Mint establishment.....	76,850 00	
Three per cent. to the State of Illinois.....	43,383 40	
Five per cent. to the State of Louisiana.....	6,567 75	
Three per cent. to the State of Alabama.....	21,574 56	
Three per cent. to the State of Missouri.....	31,997 96	
Three per cent. to the State of Mississippi.....	13,049 86	
Five per cent. to the State of Michigan.....	1,649 15	
Five per cent. to the State of Arkansas.....	2,600 28	
Five per cent. to the State of Florida.....	1,930 92	
Two per cent. to the State of Mississippi.....	5,039 83	
Debentures and other charges.....	252,000 00	
Additional compensation to officers of the customs.....	4,238 58	
Payment of horses lost, &c.....	6,166 09	
Repayment of lands erroneously sold.....	22,669 12	
Refunding purchase money for lands sold in the Greensburg district, Louisiana.....	1,547 71	
Expenses incident to loans and Treasury notes.....	25,532 02	
Results and account of the Exploring Expedition.....	20,000 00	
Preparing indices to the manuscript papers of Washington, &c..	1,256 00	
Postages charged to the Executive Departments, or Bureaus thereof.....	22,221 96	
Additional compensation to judges of Missouri, &c.....	2,000 00	
Expenses of the Smithsonian Institution, per act August 10, 1846	30,910 07	
Payment of certain certificates.....	392 17	
Expenses of the mineral land service.....	45,606 17	
Salaries of assistant treasurers and clerks.....	24,589 80	
Contingencies of their offices.....	11,806 08	
Compensation of special agents to examine accounts and money in the hands of the several depositaries.....	2,793 60	
Refunding duties paid under protest, act March 3, 1839.....	301,783 76	
Discriminating tonnage duties, act August 3, 1846.....	1,745 72	
Refunding duties on foreign merchandise, act August 8, 1846...	53,566 28	
Refunding duties collected contrary to the terms of the convention of 1815.....	2,202 35	
Refunding duties collected under act August 30, 1842.....	87 16	

Consular receipts.....	\$609 66	
Building revenue cutter.....	6,000 00	
Purchase of manuscript papers of James Madison.....	25,000 00	
Historical painting for the Capitol.....	2,000 00	
Repairs of the Potomac bridge.....	2,200 00	
Payment of books ordered by Congress.....	11,849 69	
Completing the synopsis of Treasury instructions, &c.....	2,000 00	
Relief of sundry individuals.....	66,340 30	
Miscellaneous items.....	3,779 59	
Total miscellaneous.....		\$2,54,621 60

UNDER THE DIRECTION OF THE WAR DEPARTMENT.

Army proper.....	18,939,155 84	
Military Academy.....	130,537 16	
Fortifications and other works of defence.....	313,743 90	
Armories, arsenals, and munitions of war.....	1,306,486 47	
Harbors, rivers, roads, &c.....	67,736 07	
Surveys.....	30,893 47	
Pensions.....	1,194,884 99	
Indian department.....	1,097,606 80	
Claims of the State of Virginia.....	26,906 01	
Arming and equipping militia.....	292,780 64	
Payments to volunteers and militia of States and Territories....	3,226,442 53	
Mexican hostilities.....	1,174,232 32	
Relief of individuals, and miscellaneous.....	18,756 88	
Total under War Department.....		27,820,163 08

UNDER THE DIRECTION OF THE NAVY DEPARTMENT.

Pay and subsistence, including medicines, &c.....	5,619,001 93	
Increase, repairs, ordnance, and equipments.....	2,877,713 35	
Contingent expenses.....	708,176 94	
Navy-yards.....	856,109 76	
Navy hospitals and asylums.....	65,055 37	
Pensions.....	91,447 07	
Relief of individuals, and miscellaneous.....	50,357 14	
Marine corps.....	402,555 40	
	10,670,416 96	
From which deduct excess of repayments :		
Magazines.....	\$933 24	
Mexican hostilities.....	1,262,746 44	
	1,263,679 68	
Total under Navy Department.....		9,406,737 28

PUBLIC DEBT.

Paying the old public debt.....	6,739 88	
Interest on the public debt.....	1,632,869 81	
Interest on Mexican indemnity stock.....	15,519 21	
Interest on war bounty stock.....	5,092 05	
Reimbursement of Treasury notes, per acts prior to July 22, 1846; of which \$3,400 was paid in specie, \$28,400 received for customs, \$4,200 for lands, and \$92,828 funded.....	128,828 00	
Reimbursement of Treasury notes, per act July 22, 1846; of which \$99,100 was paid in specie, \$1,205,850 received for customs, \$21,000 for lands, and \$1,735,050 funded.....	3,061,000 00	
Reimbursement of Treasury notes, per act of January 28, 1847; of which \$123,200 was paid in specie, \$4,462,050 received for customs, \$1,000 for lands, and \$5,252,500 funded.....	9,838,750 00	
Interest on Treasury notes.....	737,343 60	
Redemption of Treasury notes purloined, including interest....	3,054 66	
Total public debt.....		\$15,429,197 21
Total expenditures.....		58,241,167 24
Balance in the Treasury, July 1, 1848.....		\$153,534 60

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 11, 1848.

DANIEL GRAHAM, Register.

B.

Statement of Duties, Revenues, and Public Expenditures, for the first quarter of the fiscal year, from July 1 to September 30, 1848, agreeably to warrants issued, exclusive of trust funds.

RECEIPTS.

From customs	\$8,991,935 6
From sales of public lands	482,709 4
From miscellaneous and incidental sources	133,270 3
	\$9,607,914 3
From avails of Treasury notes issued under act of January 28, 1847.....	\$1,126,000 00
From avails of stock issued for specie deposited, act January 28, 1847.....	10,000 00
From avails of stock issued in funding Treasury notes, under act July 22, 1846.....	102,750 00
From avails of stock issued in funding Treasury notes, under act January 28, 1847	2,355,150 00
From avails of stock issued in funding Treasury notes, under acts prior to act of July 22, 1846.....	4,650 00
From avails of stock issued under act of March 31, 1848.....	6,528,650 00
	10,127,200 00
	\$19,735,114 3

EXPENDITURES.

Civil list, miscellaneous, and foreign intercourse, including \$1,951,874 16, on account of treaty of peace with Mexico, per act March 3, 1847.....	\$3,371,231 13
Army proper, &c.	6,862,090 34
Fortifications, ordnance, arming militia, &c.	192,669 63
Indian department	633,496 51
Pensions	376,594 96
Naval establishment.....	2,979,022 17
Paying old public debt.....	\$973 73
Interest on the public debt	4,729 85
Interest on the Mexican indemnity stock.....	7,691 25
Interest on war bounty stock	7 66
Interest on Treasury notes.....	168,747 74
Reimbursement of Treasury notes, under acts prior to act July 22, 1846; of which \$300 was paid in specie, \$50 received of lands, and \$4,650 funded.....	5,000 00
Reimbursement of Treasury notes, under act of July 22, 1846; of which \$2,750 was paid in specie, \$900 received for customs, \$1,200 for lands, and \$105,750 funded.....	107,600 00
Reimbursement of Treasury notes, under act January 28, 1847; of which \$800,000 was purchased and paid for in specie, \$1,000 received for customs, \$100 for lands, and \$2,355,150 funded..	3,156,250 00
	3,451,000 23
	\$17,866,104 91

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 22, 1848.

DANIEL GRAHAM, Register.

Statement of the funds available to the Treasury October 1, 1848, from Loans and Treasury Notes, viz:

Under the act of July 22, 1846, and the first section of the act of January 28, 1847.....	.....	\$33,000,000 00	
Under the 14th section of the act of January 28, 1847, being the amount of Treasury notes issued prior to 1846, and by that section authorized to be funded .....	.....	300,034 75	
		33,300,034 75	
Less by funds received from the following sources, viz:			
In specie, for stock which has been issued.....	\$8,190,721 45		
In specie, for Treasury notes of 1846 and 1847, subsequently converted into stock.....	12,261,300 00		
In specie, for Treasury notes of 1846 and 1847, remaining outstanding.....	11,617,400 00		
By the issue of stock for Treasury notes issued prior to 1846, per the 14th section of the act of January, 1847	133,728 00		
		32,203,149 45	
Leaving the amounts available under the said acts.....	.....	.....	\$1,096,885 30
Viz:			
Under the act of 1846, and the 1st section of 1847 .....	.....	930,578 55	
Under the 14th section of the act of 1847, provided they be surrendered for stock .....	.....	166,306 75	
Amount available under the act of March 31, 1848, which authorizes a loan of.....	.....	16,000,000 00	
Of which there had been received in specie, to October 1, 1848 .....	.....	6,528,650 00	
Leaving the available amount .....	.....	.....	9,471,350 00
Total available means arising from Treasury notes and loans, October 1, 1848.....	.....	.....	\$10,568,235 30

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 20, 1848.

DANIEL GRAHAM, Register.

D.

Statement of the Receipts from Customs, under the tariff of 1842, from its commencement, August 30, 1842, to its termination, November 30, 1846.

For the month of September, 1842.....	\$2,314,012 9
For the quarter ending December 31, 1842.....	3,927,137 4
Do. March 31, 1843.....	2,940,804 8
Do. June 30, 1843.....	4,106,039 3
Do. September 30, 1843.....	6,132,272 0
Do. December 31, 1843.....	3,881,993 4
Do. March 31, 1844.....	7,675,366 4
Do. June 30, 1844.....	8,493,938 9
Do. September 30, 1844.....	10,873,718 04
Do. December 31, 1844.....	4,067,445 15
Do. March 31, 1845.....	6,385,558 8
Do. June 30, 1845.....	6,201,390 6
Do. September 30, 1845.....	8,861,932 14
Do. December 31, 1845.....	4,192,790 77
Do. March 31, 1846.....	7,357,192 51
Do. June 30, 1846.....	6,300,752 45
Do. September 30, 1846.....	6,153,826 58
For October and November, 1846.....	1,688,480 2
	<u>101,554,653 12</u>
The monthly average of receipts from customs, during the operation of the tariff of 1842, was.....	\$1,991,267 36

TREASURY DEPARTMENT,
REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

E.

Receipts from customs from July 1, 1846, to November 30, 1846, amounted to..	<u>\$7,842,306 90</u>
Receipts from customs from December 1, 1846, to June 30, 1847, amounted to	<u>\$15,905,557 76</u>
Aggregate receipts from customs from December 1, 1846, to September 30, 1848, was.....	<u>\$56,654,563 79</u>
Average monthly receipts from customs for the fiscal year ending June 30, 1848, is.....	<u>\$2,646,422 58</u>
Average monthly receipts from customs for the whole period, from December 1, 1846, to September 30, 1848, being twenty-two months, is.....	<u>\$2,575,207 44</u>

TREASURY DEPARTMENT,
REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

F.

Statement of the total imports, and the imports consumed in the United States, exclusive of specie, during each fiscal year, from 1821 to 1848; showing, also, the domestic and foreign exports, exclusive of specie, and the tonnage employed during the same periods.

Years.	Total imports.	Imports consumed in the United States, exclusive of specie.	Domestic produce exported, exclusive of specie.	Foreign merchandise exported, exclusive of specie.	Total exports.	Tonnage.
1821 (to September 30).....	\$62,585,734	\$43,696,405	\$43,671,894	\$10,824,429	\$64,974,283	1,298,958
1822.....do.....	83,241,541	68,395,673	49,874,079	11,476,022	72,160,281	1,324,699
1823.....do.....	77,579,267	51,310,736	47,155,408	21,170,635	74,699,030	1,336,566
1824.....do.....	80,549,007	53,146,567	50,649,500	18,322,605	75,986,657	1,369,163
1825.....do.....	96,310,075	66,395,722	66,044,745	23,793,588	99,535,388	1,423,112
1826.....do.....	84,974,477	57,652,577	52,449,855	20,440,934	77,535,322	1,534,191
1827.....do.....	79,484,068	54,901,108	57,878,117	16,431,830	62,324,827	1,620,608
1828.....do.....	88,509,234	66,975,505	49,976,632	14,044,578	72,264,646	1,741,392
1829.....do.....	74,492,627	54,741,571	55,087,307	12,347,344	72,358,671	1,960,798
1830.....do.....	70,876,920	49,575,099	58,524,878	13,145,857	73,849,508	1,191,776
1831.....do.....	103,191,124	82,808,110	59,218,583	13,077,069	81,310,583	1,267,847
1832.....do.....	101,029,266	75,327,688	61,726,529	19,794,074	87,176,943	1,439,450
1833.....do.....	108,118,311	83,470,067	69,930,856	17,577,876	90,140,433	1,606,151
1834.....do.....	126,621,332	86,973,147	80,623,662	21,626,553	104,336,973	1,758,907
1835.....do.....	149,895,742	121,007,974	100,459,481	14,756,321	121,693,577	1,824,940
1836.....do.....	189,980,035	158,811,392	106,570,942	17,767,762	128,663,040	1,882,103
1837.....do.....	140,989,217	113,310,571	94,380,895	17,162,232	117,419,376	1,896,656
1838.....do.....	113,717,404	86,552,598	85,460,880	9,417,690	108,486,616	1,995,640
1839.....do.....	162,022,132	145,870,816	101,625,533	10,696,140	121,028,416	2,006,479
1840.....do.....	107,141,519	86,250,335	111,660,561	12,008,371	132,085,946	2,180,764
1841.....do.....	127,946,177	114,776,309	103,636,236	8,181,235	121,861,903	2,130,744
1842.....do.....	100,162,087	87,996,318	91,798,242	8,078,753	104,691,534	2,092,391
1843 (to December 31—3 months).....	21,584,590	12,431,376	25,805,451	1,713,112	28,115,493	2,174,862
1843 (January 1 to June 30—6 months).....	43,169,200	24,862,753	51,790,903	3,426,223	56,230,987	2,158,603
1844 (from July 1, 1843, to June 30, 1844).....	108,435,635	96,390,548	99,531,774	6,214,058	111,200,046	2,280,095
1845 (to June 30).....	117,254,564	105,509,541	98,455,330	7,584,781	114,646,606	2,417,002
1846.....do.....	121,691,797	110,048,859	101,718,042	7,865,206	113,488,516	2,502,085
1847.....do.....	146,545,638	116,258,310	150,574,844	6,166,039	158,648,622	2,839,046
1848.....do.....	154,977,576	127,490,012	130,303,709	7,986,806	154,032,131	3,150,502

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

G.

The domestic exports to the British empire, exclusive of specie, during the fiscal year ending on the 30th June, 1848, amounted to.....\$78,741,416

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

The domestic exports to Great Britain and Ireland, exclusive of specie, during the fiscal year ending on the 30th June, 1848, amounted to.....\$64,222,268

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

H.—(Compiled from Treasury Returns in 1844.)

Imported articles.	Duties under the tariff of 1842.	Reduced to ad valorem at the Treasury in 1844.
Bockings and baizes.....	14 cts. pr. sq. yd.	41
Manufactures of cotton, not dyed.....	Minimum duty..	49
Do. do. dyed.....	do.....	43
Uncolored cotton, twist, yarn, and thread.....	do.....	70
Colored do. do.	do.....	59
Tarred cables and cordage.....	5 cts. per pound.	71
Untarred cordage.....	4½.....do.....	188
Untarred yarn.....	6.....do.....	199
Cotton bagging.....	4 cts. pr. sq. yd.	53
Gunny cloth.....	5.....do.....do...	49
Iron, in bars or bolts, wholly or in part manufactured by rolling..	\$25 per ton.....	77
Railroad iron.....	25.....do.....	77
Pig iron.....	9.....do.....	72
Vessels of cast iron, not specified.....	1 ct. per pound.	45
Castings of iron, not otherwise specified.....	1.....do.....	49
Sad irons.....	2.....do.....	55
Hatters' and tailors' irons.....	2.....do.....	55
Cast iron butts.....	2.....do.....	41
Iron and steel wire, not exceeding No. 14.....	5.....do.....	62
Round or square iron, or braziers' rods, of certain diameter.....	2.....do.....	85
Nail or spike rods.....	2.....do.....	56
Nail plates, slit, rolled, or hammered.....	2.....do.....	56
Iron, in sheets.....	2.....do.....	47
Hoop iron.....	2.....do.....	137
Slit, rolled, or hammered, for band iron.....	2.....do.....	51
Scroll iron or casement rods.....	2.....do.....	51
Iron cables or chains.....	2.....do.....	80
Do. do. parts thereof.....	2.....do.....	80
Anchors, or parts thereof.....	2.....do.....	44
Anvils.....	2.....do.....	43
Blacksmiths' hammers and sledges.....	2.....do.....	41
Iron spikes, cut or wrought.....	3.....do.....	82
Cut iron nails.....	3.....do.....	43
Wrought iron nails.....	4.....do.....	44
Axletrees, or parts thereof.....	4.....do.....	78
Chains, other than chain cables.....	4.....do.....	93
Steam, gas, or water tubes.....	5.....do.....	72
Tacks, not exceeding 16 ounces to the thousand.....	5 c. p. thousand.	45
Old or scrap iron.....	\$10 per ton.....	57
Wood screws, of iron.....	12 cts. p. pound.	63
Brass screws.....	30.....do.....	47

H—Continued.

Imported articles.	Duties under the tariff of 1842.	Reduced to ad valorem, at the Treasury in 1844.
Brass battery or hammered kettles.....	12 cts. p. pound.	43
Solid-headed pins, all other package pins not exceeding 5,000 to the package of 12 papers.....	40 cts. per pack.	53
Pound pins.....	20 cts. p. pound.	59
Coal.....	\$1 75 per ton...	61
On all vessels or wares, articles and manufactures of cut glass, where the cutting on the article does not exceed one-third the height or length thereof.....	25 cts. p. pound.	92
Exceeding one-third and not one-half the same.....	35....do.....	186
One-half the length thereof.....	45....do.....	130
Cut-glass chandeliers, candlesticks, lustres, lenses, lamps, prisms, and parts of same.....	45....do.....	66
All articles of plain, moulded, or pressed glass, weighing 8 ounces, or under.....	12....do.....	62
Plain, moulded, or pressed tumblers.....	10....do.....	98
On all plain, moulded, or pressed, when stoppered or the bottoms ground.....	14....do.....	115
Apothecaries' vials and bottles, not exceeding the capacity of 6 ounces each.....	\$1 75 per gross..	55
Black or green bottles and jars, exceeding 8 ounces and not exceeding one quart.....	3 00.do.....	64
Window glass, cylinder or broad—		
Not exceeding 8 by 10 inches.....	2 cts. p. sq. foot.	62
Above that and not exceeding 10 by 12 inches.....	2½....do.....	75
Do.....do.....14 by 10 inches.....	3½....do.....	99
Do.....do.....16 by 11 inches.....	4 do.....	113
Do.....do.....18 by 12 inches.....	5 do.....	126
Above 18 by 12 inches.....	6 do.....	165
Crown window glass—		
Not exceeding 10 by 8 inches.....	3½....do.....	87
Above that and not exceeding 16 by 11 inches.....	7 do.....	177
All exceeding 18 by 12 inches.....	10....do.....	243
White and red lead.....	4 cts. per pound.	66
Litharge.....	4....do.....	80
Acetate or chromate of lead.....	4....do.....	88
Blank books, bound.....	20....do.....	47
Brown sugar, raw.....	2½....do.....	71
Syrup of sugar.....	2½....do.....	161
Brown clayed.....	2½....do.....	71
Clayed or clarified.....	4 do.....	67
Refined.....	6 do.....	100
Molasses.....	4½ mills p. pound.	51
Salt.....	8 cts. per bushel.	61

I.

Aggregate value of Breadstuffs and Provisions exported each year, from 1821 to 1848 inclusive.

Years.	Value.	Years.	Value.
1821.....	\$12,341,901	1835.....	\$12,009,399
1822.....	13,886,856	1836.....	10,614,130
1823.....	13,767,847	1837.....	9,588,359
1824.....	15,059,484	1838.....	9,636,650
1825.....	11,634,449	1839.....	14,147,779
1826.....	11,303,496	1840.....	19,067,535
1827.....	11,685,556	1841.....	17,196,102
1828.....	11,461,144	1842.....	16,902,876
1829.....	13,131,558	1843.....	11,904,123
1830.....	12,075,430	1844.....	17,970,135
1831.....	17,538,227	1845.....	16,743,421
1832.....	12,424,703	1846.....	27,701,121
1833.....	14,209,128	1847.....	68,701,921
1834.....	11,524,024	1848.....	37,472,751
Total.....			\$471,000,405

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

K.

Amount of coinage at the mint and branches to the 31st of December, 1846. . . . \$122,480,322 42
 Coined during the year 1847. 22,655,206 57
 Total to 31st December, 1847. 145,135,528 99

Coined during the year 1848.

January.....	\$628,895 55
February.....	332,101 86
March.....	518,520 33
April.....	477,609 29
May.....	287,065 87
June.....	332,065 97
July.....	419,052 55
August.....	398,607 87
September.....	651,282 38
October.....	411,464 50
	<u>4,456,666 17</u>
Total amount of coinage to November 1, 1848.	149,592,195 16
Total coinage, from March 1, 1845, to November 1, 1848.	<u>38,717,709 22</u>

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

L.

Statement of amount of Specie and of Treasury Notes received at the custom-house, New York, from January 1, 1847, to November 30, 1848.

	Specie.	Treasury notes.	Total amount.
1st quarter, 1847.....	\$3,880,243 49	\$701,439 45	\$4,581,682 94
2d quarter, 1847.....	5,057,144 45	1,250 00	5,058,394 45
3d quarter, 1847.....	7,505,134 92	.....	7,505,134 92
4th quarter, 1847.....	2,697,666 34	421,371 29	3,119,037 63
1st quarter, 1848.....	3,182,421 47	3,072,525 00	6,254,946 47
2d quarter, 1848.....	4,121,205 35	105 40	4,121,310 75
3d quarter, 1848.....	6,457,487 36	.....	6,457,487 36
October and November.....	2,459,374 98	.....	2,459,374 98
	<u>35,360,678 36</u>	<u>4,196,691 14</u>	<u>39,557,369 50</u>

CUSTOM-HOUSE, NEW YORK, COLLECTOR'S OFFICE, December 4, 1848.

C. W. LAWRENCE.

M.

Table of Accepted Bids for Loans of 1848.

Name.	Amount.	Rate per cent.
T. J. Abott.....	\$2,000 00	4
Looe Baker.....	5,000 00	3.06
Samuel L. Brooks.....	100,000 00	3.06
W. C. Bestor.....	5,000 00	3.53
Do.....	5,000 00	3.63
Do.....	5,000 00	3.78
Do.....	5,000 00	4.03
A. R. Corbin.....	10,000 00	3½
E. W. Clark & Brothers.....	150,000 00	3.03
Do.....	100,000 00	3.13
Do.....	100,000 00	3.20
Do.....	150,000 00	3.28½
Do.....	100,000 00	3.30
Do.....	100,000 00	3.43
Do.....	100,000 00	3.52½
Do.....	50,000 00	3.33
Do.....	50,000 00	3.44
Do.....	50,000 00	3.56
Corcoran & Riggs, for selves and Baring, Brothers & Co., London, and others *.....	16,000,000 00	3.02
Chubb & Schenck.....	50,000 00	3.03
Do.....	50,000 00	3.15
Do.....	50,000 00	3.28
Charles Guantt.....	1,200 00	3½
J. B. B. Hale.....	20,000 00	3½
Do.....	20,000 00	3½
J. P. Hamilton.....	100,000 00	3.16½
Samuel Keith.....	10,000 00	3.63
James C. McGuire.....	25,000 00	3.07
Do.....	25,000 00	3.27
Do.....	25,000 00	3.57
R. W. Meade.....	10,000 00	3.02
W. R. Morgan.....	250,000 00	3.06
Do.....	50,000 00	3.07
Lott Newell.....	5,000 00	3.05
Do.....	5,000 00	3.27
Do.....	5,000 00	3.52
H. M. Prevost.....	10,000 00	3.06
Do.....	10,000 00	3.16
Do.....	10,000 00	3.28
Do.....	10,000 00	3.39
Do.....	5,000 00	3.55
Do.....	10,000 00	3.56
Do.....	5,000 00	3.65
Do.....	5,000 00	3.80
Do.....	5,000 00	4.05
J. P. Plensants.....	10,000 00	3.07
Do.....	5,000 00	3.13
H. M. Prevost, for H. Hough.....	5,000 00	3.20
Do.....	5,000 00	3.40
H. R. Schoolcraft.....	250 00	3.02
H. M. Wilson.....	800 00	3½
Do.....	200 00	3½
Winslow & Perkins.....	50,000 00	3.02
\$17,934,450 00		

* Amount awarded to Corcoran & Riggs, Baring, Brothers & Co., of London, and others, \$14,065,550. Amount of premium \$487,163 66.

M—Continued.—*Rejected Bids.*

Name.	Amount.	Rate per cent.
J. C. Abel.....	\$1,000 00	1½
John M. Atwood, for Colin M. Reed.....	800 00	2.91
T. M. Abbett.....	12,000 00	1
Looe Baker.....	5,000 00	1.53
Do.	5,000 00	2.03
Do.	5,000 00	2.28
Do.	5,000 00	2.53
Do.	5,000 00	2.78
Thomas P. Bayley.....	5,000 00	2.55
Joseph Burger.....	5,000 00	1½
Hiram Birdsey.....	2,000 00	1
Anthony Best.....	1,000 00	1½
Job C. Bouron.....	3,000 00	2
Samuel Borden.....	10,000 00	1½
Henry Becket.....	25,000 00	1½
John W. Barker.....	5,000 00	2
R. M. Blackwell, for Eli Smallwood.....	3,500 00	2
G. S. Benson.....	5,000 00	1½
Do.	5,000 00	1½
W. G. Brown.....	1,000 00	par.
W. A. Budd.....	50,000 00	2.51
F. W. Byrdsall.....	2,000 00	1
Thomas P. Bayley.....	8,000 00	2.80
Henry Barnard.....	3,000 00	½
Henry Bodmer.....	5,000 00	1
Frederick Bronson.....	10,000 00	1½
Enos Brener.....	2,000 00	2
M. G. Bright.....	80,000 00	1.27
L. Bonnefoux.....	20,000 00	.26
Do.	20,000 00	.51
Do.	20,000 00	.76
Do.	20,000 00	1.01
Do.	15,000 00	1.26
Do.	12,500 00	1.51
Do.	10,000 00	1.76
Do.	2,500 00	2.01
S. Sidney Breese.....	3,000 00	1½
Thomas Biddle & Co.	10,000 00	1.96
Do.	10,000 00	2.07
Do.	10,000 00	2.19
Do.	10,000 00	2.20
Do.	10,000 00	2.33
Do.	10,000 00	2.43
Do.	10,000 00	2.49
Do.	10,000 00	2.52
Do.	10,000 00	2.55
Do.	10,000 00	2.59
Alexander Benson & Co.	105,000 00	½
James Bruen.....	3,000 00	par.
Andrew Brunet.....	2,000 00	2
L. Bonnefoux.....	20,000 00	1.61
Do.	10,000 00	1.76
Do.	20,000 00	1.81
E. W. Clarke & Brothers.....	100,000 00	2.04
Do.	50,000 00	2.07
Do.	50,000 00	2.14
Do.	50,000 00	2.26
Do.	50,000 00	2.34
Do.	50,000 00	2.63
Do.	100,000 00	2.51½
Do.	100,000 00	2.76
Do.	100,000 00	2.94
Chubb & Schenck.....	100,000 00	2.81
Do.	100,000 00	2.03

M—Continued.—*Rejected Bids.*

Name.	Amount.	Rate per cent.
Oderick Curtis.....	\$5,000 00	2.32
Do.	5,000 00	2.15
Do.	5,000 00	2.26
D. Clarkson.....	25,000 00	2.15
D. B. Cranston.....	3,500 00	$\frac{1}{2}$
D. Corning & Co.	50,000 00	1.05
Robert S. Casset.....	7,000 00	par.
Charles Camblos.....	50,000 00	$1\frac{1}{4}$
Stephen T. Cooper.....	5,000 00	par.
William Cheney, jr.....	1,200 00	1
Lammaner & Whitehouse.....	10,000 00	1
Do.	2,800 00	2
John Clapp, jr., for Merchants' and Traders' Bank, New York..	11,000 00	$\frac{1}{2}$
Do.	11,000 00	$\frac{1}{2}$
A. R. Corbin.....	20,000 00	3
William Comstock.....	1,000 00	2
D. B. Cassing & B. B. Mosely.....	32,000 00	$2\frac{1}{2}$
Joseph S. Donovan.....	20,000 00	2.05
James Dunlap.....	2,000 00	2.55
Samuel Dalzel.....	2,200 00	$\frac{1}{4}$
D. P. Durbin.....	2,500 00	2.61
Julius Y. Dewey.....	1,000 00	par.
Do.	1,000 00	$\frac{1}{4}$
Do.	1,000 00	02.10
Do.	1,000 00	$\frac{1}{2}$
Do.	1,000 00	$\frac{1}{2}$
Do.	1,000 00	$\frac{1}{2}$
Do.	1,000 00	1
Do.	500 00	$1\frac{1}{4}$
Do.	500 00	2
Do.	500 00	$2\frac{1}{2}$
John Dunbar.....	60,000 00	1.52
John J. Donalson.....	5,000 00	1.51
Do.	5,000 00	1.77
Do.	5,000 00	2.07
Do.	5,000 00	2.27
Charles Dewey.....	1,000 00	par.
Do.	1,000 00	$1\frac{1}{4}$
Do.	1,000 00	$\frac{1}{2}$
Do.	1,000 00	$\frac{1}{2}$
Do.	500 00	1
Do.	500 00	$1\frac{1}{4}$
Do.	500 00	1.7-12
Do.	500 00	$2\frac{1}{2}$
Do.	500 00	$2\frac{3}{4}$
D. F. Duncan.....	740,000 00	$2\frac{3}{4}$
Edmund J. Dubois.....	20,000 00	1.60
D. G. English.....	10,000 00	par.
James Erwin.....	5,000 00	2
V. Easton.....	15,000 00	1.1-16
Ellis & Morton.....	250,000 00	2.03
Do.	250,000 00	2.17
Do.	250,000 00	2.28
Do.	250,000 00	2.40
D. P. Fuller.....	4,000 00	1
D. F. Greul.....	5,000 00	$2\frac{1}{2}$
V. S. Gittings.....	50,000 00	2.85
Do.	50,000 00	2.75
Do.	25,000 00	2.70
Do.	25,000 00	2.65
Do.	25,000 00	2.40
Do.	25,000 00	2
John A. Grinstead.....	200 00	3
Jeremiah Goodwin.....	10,000 00	$\frac{1}{2}$

M—Continued.—*Rejected Bids.*

Name.	Amount.	Rate per cent.
Jeremiah Goodwin	\$10,000 00	1
Do.	10,000 00	1
A. N. Gifford for John D. Forrest.....	5,000 00	2
John S. Gittings	25,000 00	2.91
Do.	25,000 00	2.55
Do.	25,000 00	2.95
Do.	25,000 00	2.02
Do.	50,000 00	2.76
Do.	50,000 00	2.55
E. W. Hewitt.....	5,000 00	2
John W. Hunt.....	100,000 00	1
S. Henshaw.....	100,000 00	0.26
Do.	100,000 00	0.52
Do.	100,000 00	0.77
Luke Hitchcock.....	50,000 00	1
Samuel Harris, jr.	70,000 00	1
Do.	30,000 00	2
Daniel Haddock, jr.	5,000 00	1
Do.	5,000 00	1
Do.	10,000 00	1
Thomas Higgins.....	3,000 00	1
Cheney Howe.....	1,000 00	Par.
Do.	2,000 00	2
A. G. Hammersly.....	10,000 00	1
E. Hewitt.....	5,000 00	2
R. C. Hooper.....	15,000 00	2
Samuel Houston.....	10,000 00	2
John Haseltine	5,000 00	1
Do.	10,000 00	1
Do.	5,000 00	1
H. Haberman.....	3,000 00	2
Elijah Hise.....	8,000 00	2
Thomas Holmes.....	3,000 00	1
Milton Humphrey.....	2,000 00	1
Do.	2,000 00	1
Do.	2,000 00	2
John P. Hamilton.....	100,000 00	2.39
Do.	100,000 00	2.63
Do.	100,000 00	2.89
Do.	100,000 00	3.01
Ralph C. Johnson.....	5,000 00	1.05
George Jones.....	18,000 00	2
W. Jarvis.....	25,000 00	Par.
R. C. Johnson.....	25,000 00	1.55
Felix Ingolsby.....	5,000 00	1
Peter Shrie.....	2,000 00	2
John E. Kendall.....	20,000 00	2.76
M. Kopman.....	200 00	2
E. T. Kendall.....	20,000 00	3.01
E. J. King.....	5,000 00	1.51
Do.	10,000 00	0.76
W. H. Keeler.....	10,000 00	1
La Benoist & Co.	20,000 00	2.03
Do.	125,000 00	2.55
Daniel W. Ladd.....	2,000 00	1
W. S. Lower.....	6,000 00	1.55
Ludlow, Beebee & Co.	500,000 00	1.59
George Langdon.....	1,000 00	2.77
Do.	1,000 00	2.64
Do.	1,000 00	2.53
Do.	1,000 00	1.77
Do.	1,000 00	1.05
Do.	1,000 00	1.77
Do.	1,000 00	0.53

M—Continued.—*Rejected Bids.*

Name.	Amount.	Rate per cent.
George Langdon.....	\$1,000 00	2
Do.	1,000 00	1.39
Do.	1,000 00	0.55
La Benoist & Co.	50,000 00	1
Samuel R. Langdon.....	1,000 00	2.27
Do.	1,000 00	2.13
Do.	1,000 00	2.01
Do.	1,000 00	1.56
Do.	1,000 00	1.29
Do.	5,000 00	1.70
Joseph Lawrence.....	10,000 00	0.76
Jacob Little & Co.....	500,000 00	1.56
Do.	100,000 00	1.83
Do.	100,000 00	1.93
Do.	100,000 00	2.03
Do.	100,000 00	2.14
Do.	100,000 00	2.27
E. D. Morgan.....	50,000 00	1
R. W. Meade.....	10,000 00	1
Do.	10,000 00	1
Do.	10,000 00	2
Do.	10,000 00	2
Do.	10,000 00	2
Do.	10,000 00	2
M. Martin.....	5,000 00	1
E. Mims.....	1,000 00	2
W. R. Morgan.....	50,000 00	2.68
W. L. Marcy for Indian trust fund.....	150,000 00	3.01
J. E. Millard.....	8,000 00	3
Do.	4,000 00	2
Do.	4,000 00	2
Do.	4,000 00	2
John W. Maury.....	25,000 00	1.25
Do.	25,000 00	2.30
Do.	25,000 00	2.55
Do.	25,000 00	2.80
John J. McCahen.....	100,000 00	0.27
Do.	10,000 00	0.54
T. D. Nauwerede.....	3,000 00	1
T. & B. Nye.....	15,000 00	2.80
A. B. Neilson for Mutual Insurance Company, New York.....	100,000 00	2
D. P. Noyes.....	5,000 00	1
Joseph Pugh.....	300 00	3.01
G. & T. Parker.....	50,000 00	2.80
L. B. Peck.....	1,000 00	
Do.	1,000 00	
Do.	1,000 00	1
F. H. Pessoon.....	3,000 00	
Do.	3,000 00	
Do.	3,000 00	
Do.	3,000 00	1
Do.	20,000 00	1 1-5
Do.	50,000 00	1
Do.	50,000 00	1
G. & T. Parker.....	50,000 00	2.55
Charles Porter.....	50,000 00	1
W. Parmenter.....	2,000 00	1.65
Giles W. Porter.....	6,000 00	2
George E. Payne.....	3,500 00	1
Stephen Poulterer.....	10,000 00	3
J. Perkins.....	1,000 00	1
J. P. Pepper.....	20,000 00	3
M. Perit for Seamen's Saving Bank, New York.....	50,000 00	1
Samuel Prentis.....	2,000 00	1

M—Continued.—*Rejected Bids.*

Name.	Amount.	Rate per cent.
Samuel Prentiss.....	\$1,000 00	1 15
Do.	1,000 00	1
Do.	1,000 00	1
M. Roxman.....	200 00	2
Samuel K. Remick.....	3,000 00	1
Charles Reed.....	2,000 00	1.63
Do.	2,000 00	1.51
Do.	1,000 00	1 1-16
Do.	1,000 00	1
George W. Riggs for self and Lawrence Riggs.....	600,000 00	2.78
Evan Rogers.....	2,000 00	2
Do.	5,000 00	1
Do.	5,000 00	1
Do.	5,000 00	1
John S. Riddle.....	100,000 00	1.83
William Ryan.....	300 00	3
Thomas Reed.....	10,000 00	2.27
Daniel Reimick.....	2,000 00	1
John Rutherford.....	2,000 00	2
Evan Rogers.....	5,000 00	1
Do.	5,000 00	1
Do.	5,000 00	1
Thomas Reed.....	15,000 00	2.02
Do.	25,000 00	1.77
James Riordan.....	1,000 00	1
William Reynolds.....	10,000 00	2.55
Edward A. Raymond.....	2,000 00	1.52
Do.	1,000 00	2.07
Henry Rogers.....	990 00	1.02
Rosengartin & Denis.....	30,000 00	2.51
W. M. Stewart and W. Dick.....	60,000 00	1
Lemuel Sawyer.....	5,000 00	3
Richard Smith.....	260,000 00	2.55
Do.	267,000 00	2.80
E. Sprague.....	4,000 00	1
James S. Smith.....	25,000 00	1
A. Smith.....	10,000 00	1.76
Richard Schell.....	50,000 00	2.52
Do.	50,000 00	2.63
John F. Stiltz.....	300 00	1
F. A. Schmetz.....	2,000 00	1
Richard Smith for John B. Helm.....	3,000 00	3
Arthur Stewart.....	11,000 00	1
John Southgate.....	10,000 00	1.30
A. Schumacher.....	25,000 00	1.55
Do.	25,000 00	2 1-5
R. Sprague.....	3,000 00	1
W. L. Schaffer.....	100,000 00	1.55
J. Silver.....	1,000 00	1
Do.	1,000 00	1
Do.	1,000 00	1
Do.	1,000 00	1
Do.	1,000 00	1
J. R. St. John.....	100,000 00	2.63
Do.	100,000 00	2.51
Do.	100,000 00	2.26
John Spring.....	5,000 00	2.50
Do.	5,000 00	1.30
James Shields.....	10,000 00	2
Joseph Swift.....	20,000 00	2
Do.	20,000 00	2.26
Do.	15,000 00	2.06
Daniel Smith.....	3,000 00	1

M—Continued.—*Rejected Bids.*

Name.	Amount.	Rate per cent.
James Smith.....	\$10,000 00	15-10
James Tagent.....	500 00	1
J. E. Thompson.....	12,000 00	2 ¹ / ₈
E. F. Thode.....	2,500 00	1 ¹ / ₂
S. Thompson.....	125,000 00	2.80
George Thomas.....	20,000 00	2
S. Toby for the Insurance Company of Pennsylvania.....	2,400 00	1
J. S. Underhill.....	6,000 00	1 ¹ / ₂
Do.....	6,000 00	2
Samuel Winchester.....	5,000 00	2 ¹ / ₈
D. D. Wagener.....	5,000 00	1 ¹ / ₈
W. H. Williams.....	30,000 00	2.80
Do.....	50,000 00	2.55
George B. Warren.....	20,000 00	0.35
Do.....	20,000 00	0.51
Do.....	10,000 00	0.75
Winslow & Perkins.....	1,500,000 00	2.77
Do.....	50,000 00	2.76
Do.....	50,000 00	2.91
George H. Williams.....	20,000 00	2.90
Do.....	20,000 00	2.76
Do.....	20,000 00	2.45
Do.....	20,000 00	2.15
Do.....	20,000 00	2.01
H. Whittill.....	50,000 00	2.14
Jeremiah H. Wilkins.....	2,000 00	³ / ₄
Josiah Wallace.....	7,000 00	2 ¹ / ₂
George K. Womrath.....	1,000 00	2
S. Wright.....	10,000 00	2 ¹ / ₂
Andrew Wade.....	32,000 00	1
A. W. Walker.....	50,000 00	29-16
John Walsh.....	3,500 00	2
Eli White.....	25,000 00	2 ¹ / ₂
Do.....	5,000 00	2 ¹ / ₄
Do.....	5,000 00	2 ¹ / ₂
Do.....	5,000 00	2 ³ / ₄
Do.....	5,000 00	2 ¹ / ₂
Do.....	5,000 00	3
Washington Yale.....	2,000 00	1 ¹ / ₂
William Young.....	5,000 00	1 ¹ / ₂
Total.....	\$12,459,440 00	

RECAPITULATION.

Amount of bids at par.....	\$54,000
Amount of bids above par.....	30,339,890
	<u>\$34,393,890</u>

At an average premium of 3.045.

N.

Statement exhibiting the Population of the United States, the Public Debt, the receipts from Loans and Treasury Notes, the Receipts, exclusive of Treasury Notes and Loans, and the payments on account of the Debt each year, from 1791 to September, 1848, inclusive.

Year.	Population.	Debt.	Receipt from loans and Treasury notes.	Revenue, exclusive of loans and Treasury notes.	Principal and interest of debt paid.	Present debt, including the amount authorized by law.
Census of 1790.....	3,929,328	.....	.....	.....	.....	.....
1791.....	4,067,371	\$75,463,476 52	\$5,791,112 56	\$4,418,913 19	\$5,287,949 50	.....
1792.....	4,205,414	77,227,924 66	5,070,806 46	3,663,960 31	7,263,665 99	.....
1793.....	4,343,457	80,352,634 04	1,067,701 14	4,652,923 14	5,819,505 29	.....
1794.....	4,481,500	78,427,404 77	4,609,196 78	5,431,904 87	5,801,578 09	.....
1795.....	4,619,543	80,747,587 39	3,305,268 20	6,114,534 59	6,084,411 61	.....
1796.....	4,757,586	83,762,172 07	362,800 00	8,377,529 65	5,835,846 44	.....
1797.....	4,895,620	82,064,479 33	70,135 41	8,688,780 99	5,792,421 82	.....
1798.....	5,033,672	79,228,529 12	308,574 27	7,900,495 80	3,990,294 14	.....
1799.....	5,171,715	78,408,669 77	5,074,646 53	7,546,813 31	4,596,876 78	.....
Census of 1800.....	5,309,758	82,976,294 35	1,602,435 04	10,848,749 10	4,578,369 95	.....
1801.....	5,542,772	83,038,050 80	10,125 00	12,935,330 95	7,291,707 04	.....
1802.....	5,695,787	80,712,632 25	5,597 36	14,995,793 95	9,539,004 76	.....
1803.....	5,888,801	77,054,686 30	.....	11,064,097 63	7,256,159 43	.....
1804.....	6,081,816	86,427,120 88	9,532 64	11,826,307 38	8,171,787 45	.....
1805.....	6,274,830	82,312,150 50	128,814 94	13,560,693 20	7,369,889 79	.....
1806.....	6,467,845	75,723,270 66	48,897 71	15,559,931 07	8,989,884 61	.....
1807.....	6,660,859	69,218,398 64	.....	16,398,019 26	6,307,720 10	.....
1808.....	6,853,874	65,196,317 97	1,882 16	17,060,661 93	10,260,245 35	.....
1809.....	7,046,888	57,023,192 09	.....	7,773,473 12	6,452,554 16	.....
Census of 1810.....	7,239,903	53,173,217 52	2,759,992 25	9,384,214 28	8,008,904 46	.....
1811.....	7,479,729	48,005,587 76	8,309 05	14,423,529 09	8,009,204 05	.....
1812.....	7,719,555	45,209,737 90	12,837,900 00	9,801,132 76	4,449,622 45	.....
1813.....	7,959,381	55,962,827 57	26,184,435 00	14,340,409 95	11,108,123 44	.....
1814.....	8,199,208	81,487,846 24	23,377,911 79	11,181,625 16	7,900,543 94	.....
1815.....	8,439,034	99,833,660 15	35,264,320 78	15,696,916 82	12,628,922 35	.....
1816.....	8,678,890	127,334,933 74	9,494,436 16	47,676,985 66	24,871,069 93	.....
1817.....	8,918,687	129,491,965 16	734,542 59	33,099,049 74	25,423,036 12	.....
1818.....	7,158,613	103,466,639 83	8,765 69	21,685,171 04	21,906,301 62	.....

Census of	1819	9,396,339	95,529,648 98	2,291 00	24,603,374 37	7,703,926 29	.....
	1820	9,638,166	91,015,566 15	3,040,824 13	17,840,869 55	8,624,494 28	.....
	1821	9,959,965	89,987,427 66	5,000,324 00	14,573,379 72	8,367,093 62	.....
	1822	10,281,765	93,546,676 98	.....	20,232,497 94	7,848,949 12	.....
	1823	10,603,565	90,875,877 28	.....	20,540,666 26	5,530,016 41	.....
	1824	10,925,365	90,269,777 77	5,000,000 00	19,381,212 79	16,568,393 76	.....
	1825	11,247,165	83,788,432 71	5,000,000 00	21,840,858 02	12,095,344 78	.....
	1826	11,568,965	81,054,059 99	.....	25,260,434 21	11,041,082 19	.....
	1827	11,890,765	73,987,357 20	.....	22,966,363 96	10,003,668 39	.....
	1828	12,212,565	67,475,043 87	.....	24,763,629 23	12,163,438 07	.....
	1829	12,534,365	58,421,413 67	.....	24,827,627 38	12,383,867 78	.....
Census of	1830	12,856,165	48,565,406 50	.....	24,844,116 51	11,355,748 22	.....
	1831	13,277,415	39,123,191 68	.....	28,526,820 82	16,174,378 22	.....
	1832	13,698,665	24,322,235 18	.....	31,865,561 16	17,840,309 29	.....
	1833	14,119,915	7,001,032 88	.....	33,948,426 25	1,543,543 38	.....
	1834	14,541,165	4,760,082 08	.....	21,791,935 55	6,176,565 19	.....
	1835	14,962,415	351,289 05	.....	35,430,087 10	58,191 28	.....
	1836	15,383,665	291,089 05	.....	50,826,796 08	.....	.....
	1837	15,804,915	1,878,223 55	2,992,989 15	24,890,864 69	21,822 91	.....
	1838	16,226,165	4,857,660 46	12,716,820 86	26,302,561 74	5,605,720 27	.....
	1839	16,647,415	11,983,737 53	3,857,276 21	30,023,966 68	11,117,987 42	.....
Census of	1840	17,068,666	5,125,077 63	5,589,547 51	19,442,646 08	4,046,613 70	.....
	1841	17,560,082	6,737,398 00	13,659,317 38	16,860,160 27	5,600,689 74	.....
	1842	18,051,499	15,028,486 37	14,808,735 64	19,965,009 25	8,575,539 94	.....
June 30,	1843	18,542,915	27,203,450 69	12,551,409 19	8,231,001 26	861,596 55	.....
	1844	19,034,332	24,748,188 23	1,877,847 95	29,320,707 78	12,991,902 84	.....
	1845	19,525,749	17,093,794 80	.....	29,941,853 90	8,595,039 10	.....
	1846	20,017,165	16,750,926 33	.....	29,699,967 74	1,213,823 31	.....
	1847	20,508,582	38,956,623 38	28,900,765 36	26,346,790 37	6,719,282 37	.....
	1848	21,000,000	48,526,379 87	21,256,700 00	35,436,750 59	15,429,197 21	.....
Quarter ending	September 30, 1848	.....	*65,778,450 41	10,127,200 00	9,607,914 82	3,451,000 20	*65,778,450 41
				284,520,187 82	1,136,148,530 01	500,138,719 49	

Amount of money deposited with the States, per act June 23, 1836, was..... \$28,101,644 91

* This includes the whole debt negotiated or authorized, to which may be added about \$26,000 Mexican indemnity and bounty scrip.
† Includes \$13,296,247 three per cents. paid off at par.

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

O.—Statement of the Public Debt on the 1st of October, 1848.

Denomination of debt.	Rate of interest.	When redeemable.	Amount of each debt or loan.	Total.
Principal and interest of the old funded and unfunded debt; Treasury notes of 1812, and Mississippi or Yazoo scrip.....	.....	On presentation...	\$127,824 68	
Debt of the corporate cities of the District of Columbia, assumed per act of the 24th May, 1836.....	3 per cent.....	\$6,000 per annum.	1,020,000 00	
Outstanding Treasury notes of the issue of 1837 and 1843, may be funded or paid.	.....	On presentation...	167,389 31	
Stock issued for notes of 1837 to 1843, per act of January 28, 1847.....	6 per cent.....	January 1, 1868...	128,728 00	
Loan of April 15, 1842.....	6 per cent.....	January 1, 1863...	8,279,386 03	
Loan of March 3, 1843.....	5 per cent.....	July 1, 1853...	6,604,231 35	\$16,327,559 37
Loan of July 22, 1846.....	6 per cent.....	Nov'ber 12, 1856...	4,999,149 45	
Loan of January 28, 1847, including outstanding Treasury notes, and notes to be issued under that act and exclusive of the amount of stock issued under that act for notes issued prior to 1846.....	6 per cent.....	January 1, 1868...	28,000,850 55	
Stock issued, per act of August 9, 1846, in payment of the 4th and 5th installments of the Mexican indemnity.....	5 per cent.....	August 9, 1851...	303,391 04	
Military bounty scrip, per act of February 11, 1847.....	6 per cent.....	At the pleasure of Government.....	147,500 00	
Loan of March 31, 1848, including the amount to be paid in after the 1st of October, 1848.....	6 per cent.....	July 1, 1868.....	16,000,000 00	49,450,891 04
A.—Amount of debt incurred since March 4, 1845, brought down.....	.....	.....	.....	*65,778,450 41
Amount of debt on 4th March, 1845, per statement which accompanied the finance report of December, 1846.....	.....	.....	.....	49,450,891 04
From this amount deduct \$46,500 of 6 per cent. of 1842 canceled, per 2d section of the act of June 27, 1846.....	.....	\$46,500 00	17,788,799 62	
And the amount unpaid, as above, of the debt of March 4, 1845.....	.....	16,327,559 37	16,374,059 37	
Leaves the actual increase of debt since March 4, 1845.....	.....	.....	.....	1,414,740 25
	.....	.....	.....	48,036,150 79

* This includes the whole amount negotiated and authorized, to which may be added about \$26,000 for Mexican indemnity of bounty scrip.

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

P.

Table exhibiting the aggregate of the areas of the twelve land States, and the areas of the Territories of the United States containing public lands.

	Square miles.	Acres.	Totals.	
			Sq. miles.	Acres.
Newly-acquired Territories, to wit:				
Oregon.....	341,463	218,536,320		
California.....	448,691	287,162,240		
New Mexico.....	77,387	49,527,680		
Texas.....	225,520	208,332,800		
Making, including Texas.....			1,193,061	763,559,040
Twelve States containing public lands.....	613,405	392,579,200		
Former Territories east of the Rocky Mountains.....	994,435	636,438,400		
Total of States and former Territories.....			1,607,840	1,029,017,600
States and Territories.....	.....	.....	2,800,901	1,792,576,640
Deduct Texas, which contains no public lands.....	325,520	208,332,800		
Also the quantity sold up to 30th September, 1848.....	.....	142,026,003		
			.....	350,358,803
Balance is public domain, September 30, 1848.....	.....	.....	.....	1,442,217,837

GENERAL LAND OFFICE, December 8, 1848.

RICHARD M. YOUNG, Commissioner.

Hon. ROBERT J. WALKER, Secretary of the Treasury.

Q.

MINT OF THE UNITED STATES, PHILADELPHIA, December 4, 1848.

SIR: In reply to the inquiries made in your letter of the 28th ult., I have the honor to present the following statement regarding the deposits and coinage at the mint at Philadelphia, from the 1st of March, 1845, to the 30th of November, 1848:

1. Bullion and plate deposited by individuals and banks, including all persons holding no official station.....	\$2,426,830
2. Foreign coin recoined at the mint, deposited in the same manner.....	10,228,682
3. Amount in value deposited by officers of the Government without transfer.....	8,513,181
4. Amount coined under transfers made by the Government to the mint.....	2,950,000
5. Amount in copper coins.....	197,716
6. Total coinage at this mint during the period in question.....	<u>\$24,019,781</u>

Very respectfully, your faithful servant,

R. M. PATTERSON, Director.

To Hon. R. J. WALKER, Secretary of the Treasury.

R.

ASSISTANT TREASURER'S OFFICE, *December 5, 1848.*

SIR: In compliance with your request, under date of 2d instant, I have caused the books in this office to be examined; from which it appears that there has been received in coin, from the 1st of January, 1847, to the 30th of November, 1848, both days included, the sum of \$57,328,369; and the coin disbursed during the same time is \$55,496,269.

It is proper to remark, that the time allotted to the examination was short, and some error may have been made; but I believe the foregoing statement to be correct.

Your obedient servant,

WM. C. BOUCK,
Assistant Treasurer.

HON. R. J. WALKER,
Secretary of the Treasury

S.

PROPOSALS FOR A LOAN.

TREASURY DEPARTMENT, *April 17, 1848.*

Sealed proposals will be received, under the act of 31st March last, until 3 p. m. on Saturday, the 17th of June, 1848, for sixteen millions of dollars of United States stock, reimbursable twenty years from and after the first day of July, 1848, bearing 6 per cent. interest per annum, payable semi-annually, on the first days of January and July of each year. No bid will be received below par; nor will any bid be considered unless one per cent. thereof is deposited in some depository of the United States, at or before the date fixed for opening the proposals. The bids, in all cases, must be unconditional, and without any reference to the bids of others, and should state distinctly the premium offered.

The proposals should be sealed, and endorsed "Proposals for a loan of 1848," and addressed to the Secretary of the Treasury, Washington, D. C. The sums which may be accepted will be required to be paid to the depository of the United States nearest the places of residence of the persons respectively whose offers may be successful; but the amount of the accepted bids from bidders not residing in the United States must be deposited with the assistant treasurers at New York, Boston, Philadelphia, or New Orleans.

To give an opportunity to all persons to participate in the investment of funds in this stock, bids will be received for the lowest denomination of certificates authorized by law, (being for fifty dollars,) as well as for higher sums.

All certificates under one thousand dollars will be transferable on the

books of the Treasury; but all certificates for that sum and upwards will be transferable on the books of the Treasury, or by delivery, with coupons attached, at the option of the bidder. To avoid expense, confusion, and multiplication of accounts, all certificates with coupons attached will be for the sum of one thousand dollars.

The successful bidders will be required to deposite the amount awarded in five equal installments, in each of the months of July, August, September, October, and November of the present year, except for sums not exceeding twenty thousand dollars, where the bidder may be desirous of making immediate payment, in which case the whole amount may be at once deposited. The stock will bear interest, in all cases, from the date of deposite. The bids will be opened at the Treasury Department at 3 p. m. on Saturday, the 17th June, 1848, in the presence of all persons who may desire to attend; but, under a provision introduced into the act of 31st March last, no bidder will be permitted to withdraw his bid. On all bids not accepted, the amount deposited in advance will be immediately returned. The whole premium on the amount awarded must be deposited as part of the first payment required in July next.

R. J. WALKER,
Secretary of the Treasury.

T.

TREASURER'S OFFICE, *December 9, 1848.*

Amount subject to draft, according to returns received at
this office to November 13, 1848.....\$3,403,894 48

Also, amount subject to draft by returns December 4,
1848.....\$3,661,746 89

W. SELDEN,
Treasurer of the United States.

U.

Statement of the Treasury Notes which, during the year ending on the 30th of June, 1848, were issued under the provisions of the act of the 22d of July, 1846, and of the 1st and 15th sections of the act of the 28th of January, 1847; exhibiting, also, the amount redeemed, and the manner in which they were redeemed.

The Treasury notes issued under the provisions of the act of the 22d of July, 1846, amounted to.....	\$250,000 00
Treasury notes issued under the provisions of the 1st and 15th sections of the act of the 28th of January, 1847, amounted to	11,956,950 00
Amount issued during the year ending on the 30th of June, 1848.....	12,206,950 00

The amounts redeemed of these notes were as follows :

	Notes issued under the provisions of the act of July 22, 1846.	Notes issued under the provisions of the 1st and 15th sections of the act of January 28, 1847.	Total redeemed during the year.
Paid for in specie.....	\$99,100 00	.....	\$99,100 00
Paid for in stock.....	1,735,050 00	\$5,252,500 00	6,987,550 00
Paid in for customs.....	1,205,850 00	4,462,050 00	5,667,900 00
Paid in for lands.....	21,000 00	1,000 00	22,000 00
In payment for other public dues.....	.....	121,200 00	121,200 00
	\$3,061,000 00	\$9,838,750 00	\$12,899,750 00

TREASURY DEPARTMENT,

REGISTER'S OFFICE, November 20, 1848.

DANIEL GRAHAM, Register.

V.

Statement of the amount advanced to William C. Bouck, Assistant Treasurer, New York, for the purchase of Treasury notes; the date of purchase; of whom; the amount, and interest thereon.

Amount advanced September 28, 1848\$800,000 00

Purchases.	Principal.	Interest.
1848, September 29, of William R. Morgan.....	\$158,000 00	\$2,335 28
Do. 30, do. do.	217,000 00	3,510 92
October 2, do. do.	80,000 00	1,441 04
Do. 3, do. do.	40,000 00	687 08
Do. 4, do. do.	70,000 00	967 56
Do. 5, do. do.	135,000 00	2,698 17
Do. 10, do. do.	40,000 00	742 81
Do. 11, do. do.	60,000 00	1,122 78
	800,000 00	13,505 64

The amount of interest paid is included in the general account of William C. Bouck for paying interest on Treasury notes.

TREASURY DEPARTMENT,
REGISTER'S OFFICE, November 28, 1848.

DANIEL GRAHAM, Register.

W.

The payments into the Treasury, to this day, on account of the loan of \$16,000,000, per act of the 31st of March, 1848, amount to.....\$10,590,250 00

TREASURY DEPARTMENT,
REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

X.

The specie received into the Treasury, from all sources, from the 1st of January, 1847, to the 31st of October, 1848, amounted to.....\$91,484,823 55
The disbursements in specie, from the 1st of January, 1847, to the 31st of October, 1848, amounted to.....92,142,512 39

TREASURY DEPARTMENT,
REGISTER'S OFFICE, December 4, 1848.

DANIEL GRAHAM, Register.

Y.

[CIRCULAR TO COLLECTORS AND OTHER OFFICERS OF THE CUSTOMS.]

TREASURY DEPARTMENT, *October 7, 1848.*

On the 30th of May last, upon the exchange of ratifications of our treaty with Mexico, California became a part of the American Union; in consequence of which, various questions have been presented by merchants and collectors for the decision of this Department.

By the Constitution of the United States it is declared that "*all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land.*" By the treaty with Mexico, California is annexed to this Republic, and the Constitution of the United States is extended over that Territory, and is in full force throughout its limits. Congress also, by several enactments subsequent to the ratification of the treaty, have distinctly recognized California as a part of the Union, and have extended over it, in several important particulars, the laws of the United States.

Under these circumstances, the following instructions are issued by this Department:

1st. All articles of the growth, produce, or manufacture of California, shipped therefrom at any time since the 30th May last, are entitled to admission free of duty into all the ports of the United States.

2d. All articles of the growth, produce, or manufacture of the United States are entitled to admission free of duty into California, as are also all foreign goods which are exempt from duty by the laws of Congress, or on which goods the duties prescribed by those laws have been paid to any collector of the United States previous to their introduction into California.

3d. Although the Constitution of the United States extends to California, and Congress have recognized it by law as a part of the Union, and legislated for it as such, yet it is not brought by law within the limits of any collection district, nor has Congress authorized the appointment of any officers to collect the revenue accruing on the import of foreign dutiable goods into that Territory. Under these circumstances, although this Department may be unable to collect the duties accruing on importations from foreign countries into California, yet, if foreign dutiable goods should be introduced there, and shipped thence to any port or place of the United States, they will be subject to duty, as also to all the penalties prescribed by law when such importation is attempted without the payment of duties.

R. J. WALKER,
Secretary of the Treasury.

AA.

COAST SURVEY OFFICE,
WASHINGTON, *December 5, 1848.*

SIR: In compliance with the directions contained in your letter of December 5th, I have the honor to transmit a tabular statement of the extent of shore line of the coast of the United States, and of the bays, sounds, rivers, and islands connected with it.

Very respectfully, yours, &c.
A. D. BACHE,
Superintendent U. S. Coast Survey.

HON. R. J. WALKER,
Secretary of the Treasury.

[Maritime front, 5,120 miles.]

Shore line, United States Coast Survey.

	Shore line, including bays, sounds, and other irregularities of the main shore.	Islands.	Rivers to head of tide.	Total.
Maine.....	1,365	777	291	2,433
New Hampshire.....	17	14	-	31
Massachusetts.....	887	270	70	1,221
Rhode Island.....	230	80	-	310
Connecticut.....	236	33	121	390
New York.....	50	955	297	1,302
New Jersey.....	510	245	153	908
Delaware.....	230	20	40	290
Maryland.....	730	575	1,140	2,445
Pennsylvania.....	-	-	80	80
Virginia.....	247	85	1,233	1,549
North Carolina.....	845	650	1,060	2,564
South Carolina.....	205	670	1,015	1,890
Georgia.....	250	480	145	875
Florida.....	1,943	2,149	1,720	5,812
Alabama.....	240	70	200	510
Mississippi.....	155	65	280	500
Louisiana.....	1,247	1,017	2,306	4,570
Texas.....	940	390	350	1,680
Oregon.....	1,171	557	320*	2,048
California.....	1,110	145	390†	1,645
	12,605	9,237	11,211	33,063

* Length of the shore line, Oregon river and Chickeleis river to head of navigation.
† Length of shore line of river Sacramento to head of navigation.

BB.

BUREAU OF TOPOGRAPHICAL ENGINEERS,
WASHINGTON, *December 7, 1848.*

SIR: I have the honor to acknowledge the receipt of your letter of the 5th, and respectfully submit answers to the several queries therein contained.

Question 1. "The extent of shore line of each of the rivers of the 'United States, as far as navigable for steamboats of the lightest draft 'now used, designating the extent of shore line of each principal river 'and its tributaries."

Answer. Shore line of rivers, to head of tide water, from Maine to Texas. The head of tide water is assumed as the limit of steamboat navigation, as impeding falls or rapids are usually encountered at that point, above which many of our rivers are adapted to steam navigation, but to what extent is not sufficiently known..... 10,501 miles.

Shore line of rivers of Texas.....	1,210	"
Mississippi (Lower) island and bayous.....	8,372	"
Mississippi (Upper) and tributaries.....	2,736	"
Big Black Yazoo, and bayous.....	1,190	"
Red river and tributaries.....	4,924	"
Arkansas river and tributaries.....	3,250	"
Missouri river and its tributaries.....	7,830	"
Ohio river and tributaries.....	7,342	"
Total miles, including both banks of rivers.....	47,355	

Question 2. "The extent of frontier of the United States bordering on the British possessions."

Answer. From the mouth of the St. Croix to the Pacific ocean, by treaty lines, 3,303 miles.

Question 3. "The extent of frontier of the United States bordering on Mexico."

Answer. From the mouth of the Rio Grande to the Pacific ocean, by treaty lines, 1,456 miles.

Question 4. "Extent of shore line of the northern lakes, including bays, sounds, and islands."

Answer. American coast, or shore line..... 3,620 miles.
British coast, or shore line..... 2,620 "

Total miles..... 6,240

The maps of the country from which the foregoing facts are principally taken are not sufficiently accurate, or on sufficiently large scales, to justify great precision. But great care has been taken to keep the distances given within a limit of the most reliable probability.

Very respectfully your most obedient servant,

J. J. ABERT, *Colonel Corps Engineers.*

Hon R. J. WALKER, *Secretary of the Treasury Department.*

REPORT
OF
THE SECRETARY OF THE TREASURY,
ON THE
WAREHOUSING SYSTEM.

FEBRUARY 22, 1849.

REPORT
OF
THE SECRETARY OF THE TREASURY,
ON THE
WAREHOUSING SYSTEM.

TREASURY DEPARTMENT, *February 22, 1849.*

SIR: This Department, under the authority granted by the 5th section of the warehousing law of the 6th August, 1846, has issued new and additional regulations, a copy of which, marked A, will be found annexed. These regulations are based upon an experience of the practical operation of the law in this country during the last two years, as well as upon very full information upon the same subject obtained from the continent of Europe, and also from Great Britain. It is believed that there is scarcely an act passed by the British Parliament that has aided more than her warehousing law to augment her manufactures, commerce, tonnage, and revenue. This is the opinion of all her statesmen and business classes, and not a vote, it is believed, could be obtained in either House of Parliament for its repeal, although in its inception the system encountered even greater and more violent opposition there than in our own country. Since it was perfected there, the commerce of Great Britain has more than quadrupled, the bonded goods remaining in warehouse having risen in August, 1847, according to the statement of the commissioners, attached to my report of December, 1847, to the value of \$387,200,000. The docks, structures, and buildings in which these goods were stored, cost in London alone, according to the same statement, \$40,000,000; and in the whole British empire, are estimated at nearly double that sum. It is thus seen how Great Britain has made herself the centre of universal commerce and exchanges, and the storehouse of the business of the world. She has the almost incredible amount of near four hundred millions of foreign imports stored in her docks and warehouses, so as to furnish assorted cargoes of every product and fabric

of the earth, and of every class, description, and quality. She thus makes herself the factor of all nations, and the productions of the industry of all mankind are stored in her warehouses, and sold by her merchants to the people of every country. The profit thus realized is immense, and draws with it the command of the trade and business and specie of the world. Side by side with these warehoused foreign goods, are her own products and fabrics, ready for sale at home and abroad. In bringing to her ports the vessels of all nations for cargoes of all foreign productions, the purchasers, to complete assortments, also take with them vast amounts of British articles, and thus Great Britain, whilst commanding the commerce and specie of other countries, augments the sale of her own products and fabrics.

An attentive examination of the globe, and of the relative position of its several countries, will exhibit our great advantages over Great Britain as a centre for universal commerce. The latter has no great interior country to supply any of her ports with business; she has no mighty lakes or rivers, no great expanse of surface, nor can she be connected with the Continent by railroads or canals. Her soil is less fertile; her climate less genial and favorable, embracing by no means such a variety of products; and great as are her mineral resources, they are by no means equal in extent or number to our own. Her position is less central, having north of her much less than one-tenth of the arable surface of the globe, and less also than one-tenth of its population; whereas, if we turn to our own country, in view both of latitude and longitude combined, with our fronts upon both oceans and upon the Gulf, we are, as nearly as can be, the centre of the arable surface, the population, and business of the world. Our great interior lakes and rivers, with our rapidly-extending net work of railroads and canals, bringing to our ports the interior commerce of a continent with numerous deep and capacious harbors on both oceans, accessible at all times, and with every variety of climate, soil, and product, mineral and agricultural, give to us an unrivalled position. That Great Britain, nevertheless, with so many local disadvantages, should have made herself the centre of universal trade, is the highest proof of the genius and enterprise, the energy and perseverance, and especially the wise legislation on this subject of that great country. After the most deliberate investigation during the last three years, it is my firm conviction that without her warehousing system, cherished and improved as it has been from time to time, she never would have achieved these great results; that it is mainly this system which has made her the store-house of the world, and, giving her the command of the carrying trade, has filled her vessels with cargoes for her own use or reëxportation. In her great docks and warehouses are stored the products and fabrics of all countries together with her own, and she has thus become the point where international exchanges are made, and where trade and specie have centered. If we would enter into a fair and honorable competition with her for this carrying trade, and commerce and specie, we must avail ourselves of the lights of experience, and introduce here, with some changes adapted to our position, a similar warehousing system. When foreign or American vessels come to our own ports, they must be enabled here, as in Great Britain, to load and unload

with the utmost facility, economy, and despatch, at all times and in all seasons. They must also be enabled to obtain, without delay, in our ports, assorted cargoes of our own products and fabrics, as well as those of all other countries, of every quality, character, and price. These foreign and domestic products and fabrics must be collected in our warehouses as they are in London, ready at all times for immediate purchase and shipment, so that any vessel arriving at our ports can always obtain at once full and assorted cargoes. It is only thus that vessels sure of return cargoes can be brought to our ports on the best terms, diminishing freights, whilst augmenting our carrying trade and aggregate profits of navigation. It will be perceived, on examination of the new regulations hereto appended, that this Department, as indicated in my reports of December, 1847 and 1848, has introduced the system of private competition for storage to the full extent authorized by existing laws, combining, as permitted thereby, public and private stores, and protecting the interests of the Government and merchant by every safeguard in the power of the Department, suggested by experience and investigation. In order, however, to give our warehousing system all the advantages that are possessed in Great Britain, the following changes are indispensable. The provisions of the act of 17th June, 1844, limiting the inspectors to the number employed at that date, must be modified in some respects, as these officers are required by the warehousing laws to keep the key and have charge of private bonded stores. If these private stores are to be scattered over our great ports, as the convenience of commerce may dictate,—and as to a fair and reasonable extent they should be, under proper regulations, if the warehousing business should progress as it has done for the last two years,—the inspectors must be augmented beyond the number authorized by that act. The warehousing act allows the importer, whose private store is used for the warehousing of foreign goods on which the duties have not been paid, to keep one key, and requires an inspector of the revenue to keep another, the law directing a joint custody with two different kinds of locks and different keys in the possession of each, respectively, so that the importer could not have access to such bonded goods in private stores except in the presence of the inspector, the act forbidding the importer “access to the goods except in the presence of the proper officer of the customs.”

The expense of furnishing such inspectors for private stores, should, of course, be borne by the importers, for whose convenience and benefit this arrangement is made, and who can only exhibit the goods or withdraw packages for sale or reexportation from time to time under the law, “in the presence of” an inspector. After much deliberation and inquiry my mind has been brought to the conclusion, that this expense could best be arranged by an equitable apportionment of the compensation paid to inspectors, to be refunded by such importers; the amount to be fixed in each case by the collector, with the approbation of the Secretary of the Treasury, or by adopting the principle of half storage, with a view to cover the expense, which has operated so well in some of the ports, leaving to the importer the option between these two modes of payment; and this is the principle upon which the present instructions are based. Under the law, however, as it now stands, in our largest

ports it will be impossible to put the system as to private stores into full operation, unless the act of 17th June, 1844, before referred to, should be modified; inasmuch as, whilst one inspector might suffice for one vast public bonded store, a considerable number would be required for the private stores of the importers scattered over a great city. So far as the Government is concerned, it is obvious, that in the large ports, the great public stores, equal in capacity to a dozen private stores, are the most economical, and in these must be stored, under any arrangements, the unclaimed goods, amounting in New York (by the returns of the collector) to the value, during the last two years, of \$14,617,658. If, however, the importers claim the goods, and the privileges of warehousing in their own private stores, they ought, in my judgment, to be permitted to do so in the manner provided in the regulations and instructions now issued by this Department.

The stores agreed upon by the importer and collector, with the restrictions above designated, are the only private stores now authorized by law. In all other cases the stores must be rented on public account, as required by the provisions of the 6th section of the act of the 3d March, 1841, which is in full force, and in these words: "Section 6. And be it further enacted, that all stores hereafter rented by the collector, naval officer, or surveyor, shall be on public account, and paid for by the collector as such, and shall be appropriated exclusively to the use of receiving foreign merchandise, subject, as to the rates of storage, to regulation by the Secretary of the Treasury."

The law, then, as it now stands, authorizes but two classes of stores, namely, public and private stores. The first, as we have seen, must be "rented on public account, and paid for by the collector;" the second are the private stores agreed upon as before stated, and must be kept under the regulations heretofore quoted as prescribed by law.

Under the clause of the law authorizing private stores in certain cases, a very important question has been presented for my consideration—whether, in view of the very large discretionary powers vested in this Department by the 5th section of the warehousing law, it is competent to extend the privilege of storage in private stores to the goods of several importers in one such store when requested by them? Upon mature deliberation, I have come to the conclusion that this may be done, and have accordingly so authorized, under regulations combining the most perfect indemnity and security to the Government, with great convenience and economy to the merchants. These will not be public stores, and no rent will be paid for them by the Government but they will be used as private stores, denominated in the law "other stores to be agreed upon by the collector or chief revenue officer of the port, and the importer, owner, or consignee." In these cases, however, the person who is permitted by the collector to have such private bonded stores, must be constituted by each of the importers using the same their agent, who must keep the importer's key, as authorized by law, whilst the inspector will keep another and distinct key, so that no access can be had to the goods except in the presence of the inspector.

In this case, however, where several importers thus use one private store, thus guarded and secured, in addition to the custody of the goods

under the lock of the inspector, and the bond for the duties required from the importer, the collector must also exact from the agent of the importers, who keeps the store, a bond with sufficient sureties, to indemnify the Government against loss. This is substantially the system of private competition for storage and labor introduced into Great Britain, and which has been attended there with such wonderful success, and has made *that* country the storehouse of the products and fabrics of the world. In the absence of such regulation, this Department feels well assured that the warehousing business in the United States can never be brought into successful competition with that of Great Britain, and it believes that this adoption of the system here will be attended with incalculable benefits. Under this conviction, I have felt it to be my duty to extend these privileges to the merchants and business of the country.

Being desirous of introducing the system of stores absolutely fire-proof, so as to guard, as far as practicable, against those disastrous fires which have so often swept away so many millions of property invested in stores and goods; and with a view to place bonded stores in our own country upon an equal, if not a superior, footing to all others as regards security, so as to make our ports the principal entrepôts of commerce, I have directed that a preference shall be given in all cases, by the collectors, to such private stores as are made entirely fire-proof. By this, I mean such stores—of which we have now scarcely a single one in this country, although lately introduced with great success in Great Britain—as are free from all combustible materials. Such stores would be built on arches of stone or brick, or, what would be better, for all the wooden material now used to substitute iron, namely, for roofs and rafters, for joists, for doors, window frames, and shutters, slabs for flooring, and beams or pillars, where needed, as now used in some cases in Europe. The advantages of this system would be: 1st. The greater security from fire in such stores would much increase the warehousing business of the country, with all its immense profits to our commercial and navigating interests. 2d. The saving or diminishing the losses arising from conflagrations. 3d. The saving or diminishing insurance. 4th. The frequent arresting of fires in our great cities, by stopping them at a point where the buildings were wholly incombustible. 5th. The gradual extension of the system of iron buildings to private stores, other than bonded warehouses. 6th. The great benefit to the iron interest of the country, from the new and increasing use and demand thereby created for that material. The augmenting demand for warehouses, in many of our ports, had forced upon the Department the alternative of leasing at this time new and additional public stores, for terms of years, in the larger ports, or resorting to the system of private competition; and, after full investigation, it is deemed best to adopt the latter. Public stores, however, to a large extent, are still required by the law. 1st. For importers who may prefer to use them. 2d. Unclaimed goods, under the provisions of the law, can be stored only in public stores; and the value of these unclaimed goods in New York alone, during the first two years under the warehousing law, by the returns of the collector, amounted to \$14,617,658. Under this system, public and private stores will be combined, and each for useful purposes, as designed by the law; but

ultimately the great mass of the warehousing business (except as regards unclaimed goods) will be transacted here, as in Great Britain, by stores neither rented nor owned by the Government.

These stores, owned by individuals, in proper locations and of a proper character, will be authorized by the collector, with the assent of the Secretary, at each port, and the Government will have no other control over them than the custody of the key by an inspector of the revenue, and access to the goods permitted only in his presence, as required by law. The person who is authorized to keep the store will be the agent of the importers, and contract for storage and labor as they may think proper, the Government being indemnified only for the expense of the services of an inspector by the payment of half storage, or of the inspector's salary, at the option of the importer. The storage and labor will thus be furnished by the owners of stores, and not by the Government, and the business will thus be conducted in time with greater economy, and the choice of stores left chiefly to the importers. The Government will have all the security for the stores and for the custody of the goods that is required in case of public stores, as well as full indemnity for all charges, without any risk or expense for labor or for the building or renting of stores, with a preference of the public store where adapted to the storage of articles sought to be warehoused. Private enterprise will be invited into rivalry for furnishing warehouses; and now that the system has received proper impulse from the Government, individual competition will in time furnish the best and cheapest and safest stores, as well as the most economical storage and labor, for nearly all goods except such as are unclaimed. Such private enterprise will in time cause large and capacious incombustible stores to be erected in our ports, giving employment to our mechanics and laborers, augmenting our commerce and revenue, and increasing the value of property in our warehousing cities. The incombustible or iron stores will gradually take the place of structures that are not fire-proof, for the storage of imports, and be eventually extended to stores holding domestic goods, and thus terminate those disastrous conflagrations that have ruined so many thousands.

As early as the 29th of July, 1847, my attention was directed to the important subject of iron warehouses, and among the inquiries which the commissioners who visited the continent of Europe, and Great Britain, under my appointment in that year, were directed to make, was the following:

“You will inquire, particularly, how far and to what extent iron has been introduced, either for roofs, rafters, joists, or otherwise, as well as the material for flooring; the expense of such buildings; the insurance, if any, on such warehouses and the goods stored therein.”

In replying to this inquiry, the commissioners stated as follows:

“In the dock warehouses, originally constructed, iron was not used as a material for building, being only used in some cases for braces to strengthen; but in those more lately built it has entered to some extent into the construction for rafters, joists, and flooring. For pillars it has been more generally used, the St. Katharine's dock, in London, and the Albert dock, at Liverpool, using iron pillars filled in with brick as

the support, in most cases, to the second floor. The London Dock Company have also used it to a considerable extent for pillars, in the last vaults constructed. The sheds on the dock piers at London are generally supported by iron columns, as previously mentioned; and the intention hereafter is to increase its use, experience having demonstrated, from the use made of it in constructing the large railway stations, that it is the lightest and best material for large sheds and roofs. The flooring in the warehouses is usually made with reference to the character of the goods to be stored; where a smooth surface is very requisite for the preservation of the articles, iron has been somewhat used. In the Albert dock, before mentioned as combining the most modern improvements, tile has been used, laid on concrete made perfectly smooth, for sugar and molasses; such a floor, or one of stone slabs, being considered the best, the drainage requiring it to be frequently scraped and cleaned.

“The buildings are kept insured by the proprietors, the rate being from one-sixth to two-sixths sterling per cent. The merchandise is generally insured.” They state also: “The warehouses in the East and West India, and London docks, in London, are constructed in a substantial and fire-proof manner, the roofs of slate or tile, and the doors and windows of iron. The lower floors are generally of stone, on arches sustained by pillars of stone or iron; the upper floors are of wood sustained by wooden pillars. The stores in these docks are of different dates of construction, the more modern ones embracing the most approved modes of building at the time.”

“In the St. Katharine’s dock, the stores, having been more recently built, are generally of a better description, the lower stories being on arches supported by iron pillars, and the floors of the second story of iron plates. Underneath all are the cellars for the storage of liquors, with arched roofs supported by iron or stone columns. These cellars are of immense extent, and, in the London dock alone, comprising twenty-two acres. The floors are fitted with iron skids for the stowage of the casks, and their easy movement from one part to another.”

“On the piers in these docks are also constructed sheds for the protection of merchandise while discharging and loading, and for custom-house examination. These sheds are supported generally by iron columns, and in some instances have iron roofs, and railways laid through them for the more convenient removal of merchandise by hand trucks.”

“The other bonded warehouses are private stores of fire-proof construction, within which no offices or counting-rooms are allowed, built to comply with the circular of the commissioners of customs.”

“The stores in the Albert dock, Liverpool, (the only dock having warehouses at that port,) the undersigned think the most perfect in every respect which they visited, being built entirely of stone and iron, no wood whatever entering into their construction.”

It thus appears that the best and most approved warehouses in Great Britain are now “built entirely of stone and iron, no wood whatever entering into their construction.” That similar iron stores will be built in our warehousing ports under the present instructions, giving them this preference, would seem to be certain, and when they are con-

structed in one port they must be built in others, or it would lead to a greater concentration of the warehousing business in those ports that adopted the incombustible iron stores. When the business of the storage of foreign imports is thrown open to private enterprise, and safe and commodious stores erected by individuals, they will seek to fill them with goods especially for reëxportation, and thus immensely increase the warehousing business, and render our ports, at a much earlier period, the entrepôts for universal commerce.

The question is one of great magnitude, in what country shall be chiefly stored the exchangeable products and fabrics of the world, during the period intervening between their growth, production, or manufacture, and their use and consumption? What country shall transact this vast business? Who shall enjoy this carrying trade? Whose mechanics and laborers shall furnish the stores and docks and basins? Whose merchants shall receive the storage? whose underwriters the insurance? and who shall realize the commission and profits on the sale and reshipment? These are questions of momentous interest to our commerce and navigation, and to the progress of our wealth and industry. I think it may be demonstrated that, directly and indirectly, Great Britain is now realizing from this source an annual income to her people of more than eighty millions of dollars. By the returns of our commissioners, before referred to, it appears that the value of bonded goods in the warehouses of Great Britain, in August, 1847, was \$387,200,000. The quantity warehoused throughout the year is not given; but if it bears the same proportion as in our country to the goods remaining in warehouse at the end of the year, it would be much greater. Assuming it, however, to be only 400,000,000, we may form an approximate estimate to this income from the following data: 1st, the freights upon the importation of the goods; 2d, the freights upon such as are reëxported; 3d, the storage; 4th, the insurance whilst on deposit, as well as when imported or exported; 5th, the labor attending the landing, receiving, and reshipments, including the wharfage, drayage, cartage, craneage, hoisting, stowing, piling, packing, repacking, &c.; 6th, the profit upon the sale of the goods; or 7th, the commissions when sold and reshipped on foreign account; 8th, the wages and compensation paid to clerks, storekeepers, &c.; 9th, the yearly appreciation of property arising from the extension of business, and the erection of docks and warehouses; 10th, the augmented market for domestic products and manufactures, purchased to complete assortments, and freighted abroad at cheaper rates, thus augmenting domestic exports, as well as the profits upon them; 11th, the use of the capital, credit, and specie, and the command of the exchanges, of the world; 12th, the augmented home market for domestic products and fabrics, arising from the increase of capital, business, and population, growing out of the warehousing system. There are some of these items known to be great, not susceptible of any accurate approximate estimate; taking, however, those only where the data are established, it may be safely assumed that the gross income yielded on such items to the country, from warehoused goods, is not less than 20 per cent. on the value of such goods stored for sale and distribution.

It must be remembered that this is an income realized on the products

and fabrics of other countries, growing out of being their factors and transacting their business under the warehousing system. Among the most beneficial effects of the system, as demonstrated in its results by practical experience in Great Britain, is the largely-augmented foreign market for domestic products and fabrics to complete an assortment, or a cargo, so as to give full freights to vessels.

Our ports are the natural and proper depôts of European goods seeking the markets of Canada, the West Indies, Mexico, and of Central and Southern America. They are also the natural depôts of all these latter countries when seeking the European or other foreign markets. Our ports on the Pacific, in connection with those on the Atlantic and the Gulf, are also the natural depôts for the sale, and distribution to all the rest of the world, of the products and fabrics of Asia, and nothing can secure to us this commerce, but a well-organized warehouse system, furnishing equal facilities for storage and entrepôt with similar systems in any other country. To the perfect success of this system, the principle of free storage and free competition for all but unclaimed goods will become indispensable. It would be difficult to ascertain the extent to which vessels and purchasers would be brought to our ports under a perfect warehousing system, to be supplied with return cargoes in part composed of our own products and fabrics.

It is clear, however, that the effect must be very great, and when our warehousing system shall go into complete operation, I do not doubt but that stores filled with domestic products and fabrics will be found side by side with our bonded warehouses, and purchasers will resort to both to fill their vessels or to complete their assortments.

Whilst the bonded warehouses will be filled with foreign goods, our own breadstuffs and provisions, our flour and grain, our corn and cotton, our rice and tobacco, our hemp and wool, our cotton and woolen fabrics, (and in time also, our iron and sugar,) and the vast variety of manufactures which our skill and industry produce, will be found in our domestic stores, near or adjacent to our bonded warehouses, assembling purchasers to find a market for them in every portion of the world. Nay, it is quite certain, that the barter of the foreign for the domestic products and fabrics in adjacent stores will often take place daily, as it now does to so vast an extent in Great Britain, increasing not only our internal but our external commerce, augmenting our tolls or freights on our lakes and rivers, our railroads and canals, and swelling our exports (including our own manufactures) to an extent corresponding with our foreign imports. The foreign and domestic goods warehoused in adjacent stores will, as it were, invite the exchange, and our merchants thus become the factors of universal commerce.

Whilst the warehousing system in Great Britain is greatly cherished by their merchants, it is regarded with still deeper interest by their manufacturers; being as popular in Manchester, with its bonded stores, as in London or Liverpool, bringing, as it does, capital to British ports, and purchasers and goods from every quarter of the globe to exchange for British fabrics; and our American manufacturers can never compete successfully for the foreign market, until a similar warehousing system is introduced and perfected in our ports.

Much as our mercantile and navigating interests will be advanced by such a system, the American producer and manufacturer, in augmented markets at home and abroad, will derive still greater advantages.

There is a perfect union of interest between our exports and imports—between our trade external and internal. Commerce is a unit; it is the exchange of products and fabrics, whether foreign or domestic, whether transported inland or coastwise, upon the lakes or the ocean, upon the railroad or canal; and whatever system assembles in any port, for exchange, the products and fabrics of human industry, augments the wealth and business and capital of the country facilitating such commerce, and fills the hand of labor with greater and more abundant reward. In truth, commerce is the great handmaid of labor, the factor of its products, finding for them the markets of the world.

Among the most important amendments required in the existing law are the following: 1st. Where the goods are deposited in a public store, under the exclusive custody of the Government, no bond for duties should be required. To exact security for the payment of duties on the goods, when the goods themselves are in the sole custody of the Government, would seem to be superfluous. 2d. When the goods are deposited in private stores, to permit the proprietor of the store to cover the amount of duties on all goods in his store, under his own bond, with adequate securities, instead of exacting a bond from every importer. 3d. To cancel all bonds for duties when the goods are destroyed by fire. This is the case in Great Britain, and much increases her entrepôt trade, it being a great inducement to prefer her ports for warehousing, as it is known she exacts no duties when the goods are consumed by fire before they are taken out of the warehouse. Here, Congress generally refunds the duties in such cases, so that our Government in fact gains nothing by the exaction, but, in the mean time, foreign goods are driven to other entrepôts, by the fact, that under our law, as it now stands, the duties are payable. Under the present law the goods are insured at a value including the duty, thus increasing expenses here, as compared with foreign warehouses; and where the duties are refunded after a fire, it is generally only for the benefit of the underwriters who have insured the goods. 4th. To prolong the time for warehousing, if not indefinitely, at least to a period not less than five years. In Great Britain the term is three years, but at the same time discretion is given to the Commissioners of Customs to extend the period two years more, thus practically enlarging the time on goods not perishable to five years. The term of one year is too limited, especially with a view to exportation.

Debenture goods may now be exported within three years, and no reason can be given why warehoused goods should not have at least the same time, if not an indefinite period. The fact, that goods can only be warehoused here one year, when in England they may remain five years in warehouse, gives to that country an immense advantage over our own as an entrepôt for warehoused goods, and we will contend with her to great disadvantage for the commerce of the world, until we extend the warehousing privilege to a similar period of years. Why should debenture goods, remaining in the merchant's own exclusive possession,

be permitted to be exported within three years, when warehoused goods, remaining in our own custody, must be forced out of the country in one year? Why should we deny to our own country the payment of insurance and storage, of labor, and other charges upon the goods, beyond the period of a year? Why limit the period for exportation or consumption, the goods remaining with us at the expense of the foreign importer?

The loss of interest, the payment of insurance, storage, and other charges, constitute a sufficient inducement to the importer to sell or re-export at any period without limiting the time. Besides, there are many articles that are greatly improved by remaining in store for a series of years. Among these, I may mention wines and liquors, which are generally so greatly improved by age. We can never become a great entrepôt for wines and liquors while this limitation exists, but will be compelled to send for the best of these articles, as we now do, to the foreign, and especially to the London dock cellars and stores, where such articles are sent by the producer to acquire the reputation and additional price derived from their deposit there. More than fifty acres of bonded vaults and cellars in Great Britain are filled with these wines and liquors of every quality and age, and we can never compete for the storage of these articles, unless we grant here equal facilities for sale and storage. There is another reason why the time should be enlarged, arising out of the extension of our ports and territories since the passage of the warehousing act. Under the law, goods can be warehoused and transferred from port to port in our own country. Now, from our Atlantic to our Pacific ports, going or returning around Cape Horn, nearly one-half the time may be occupied in the voyage, yet this, by the law, constitutes part of the year permitted for warehousing, and is entirely too short for the great purposes of such a commerce. Why should we destroy our own coastwise trade by a limitation so pernicious?

In extending the period for deposit of foreign goods, I would renew my recommendation for the repeal of the debenture system. The merchant may now export debenture goods within three years, having the duties refunded without interest, the Government withholding two and a half per cent. For this privilege, then, he loses three years' interest, being eighteen per cent. and two and a half per cent. on the duties—in all twenty and one-half per cent. Now, if he is permitted to retain the goods in public or private bonded warehouses, without the payment of any portion of this sum, or any advance for duties, and export the goods within three years from such warehouse, why should he want the debenture privilege? The truth is, if the time were thus prolonged when the goods remained unchanged there could be no motive (but in some extraordinary cases) to resort to the debenture privilege, except to defraud the revenue by a pretended exportation of the goods, when, in fact, having been in the importers' exclusive possession, they are too often smuggled into the consumption of the country, and the duties refunded as if they were exported. I have heretofore recommended the repeal of the debenture system, and the substitution of a right, for at least the same period of time, of exporting abroad the goods from the public or private warehouses, without having paid any duties. This is a much greater privilege than the debenture, and not accompanied with its frauds. This Depart-

ment has heretofore represented the fraudulent character of the debenture system, which has led to its abandonment in other countries. The system furnishes great facilities and temptations to frauds upon the revenue. Let us take an example to illustrate how easily these frauds may be perpetrated. Under the existing debenture privilege an importer introduces a quantity of foreign cotton goods; he pays the duty, and takes the goods in his exclusive possession; at the end of a period not exceeding three years he professes to export these same cotton goods; and, after these goods are examined by the appraisers, and supposed to be the same, he executes his export bond, ships his goods, and receives his debenture certificate, upon which he draws the money at once; but perhaps the appraiser who examined the cotton goods three years before is absent, dead, removed, or resigned, or in the lapse of time, from the multiplicity of his duties, he may have forgotten the precise character of the goods, or an article of cotton goods, of so precise a similitude, may, for that very purpose, have been manufactured here, as to defy detection, and the domestic goods are exported instead of the foreign; and this is but one out of many modes in which frauds may be perpetrated under the debenture system. In truth, the whole system is an open invitation to frauds upon the revenue, and in some cases this has been so palpable that the drawback exceeds the duty.

Herewith is communicated a letter on this subject (a copy of which is hereto annexed, marked B) from two experienced custom-house officers, of New Orleans and New York, being the result of inquiries directed by me, exhibiting the frauds under this system. I cannot too strongly urge the consideration of this subject by Congress, nor too earnestly repeat my undoubted conviction that the revenue is defrauded many hundred thousand dollars every year by this system. Not only is the revenue thus defrauded of large sums, but the honest merchant, who has fairly paid his duties, is deeply injured by being brought into competition with goods the duties on which have been refunded, whilst the domestic manufacturer and producer are also compelled to compete with foreign goods subject to duty, but on which the duty has been refunded under the practical operation of this law.

Connected with the subject of warehousing, is the construction of docks and basins, for the accommodation of vessels, the erection of warehouses, and the economical storage of goods. In ancient as well as in modern times these improvements, to a greater or less extent, mark the growth of commercial cities. On the continent of Europe they exist to a considerable extent, but in Great Britain they have been constructed in greater numbers and to a greater extent than in any other part of the world. In Boston, in connection with their wharves, they have long existed, and are constantly extending, having greatly contributed to the increase of the foreign and domestic commerce of that great city; furnishing another proof of the sagacity and foresight of that people. In the harbor of New York they are just going into operation, and must furnish great facilities for the extension of the commerce of that city. They are admirably calculated for the extension of the warehousing system, especially for heavy goods, and for articles introduced for reexportation. -On that important subject, I attach to this report documents marked C

and D—the first being a report of the committee on wharves of the city of New York, and the second a pamphlet of the proceedings of citizens and companies in regard to the great Atlantic dock basin. To a considerable extent such docks and warehouses have been used in Boston and New York, for the more economical storage of goods, and it is believed are destined to great and complete success. It is obvious that heavy goods can be landed and stored more economically when the vessel can lay alongside of the warehouse in such docks or basins, and load or unload from it without drayage or cartage.

When the warehousing law was passed in 1846, the system was entirely new in this country, and the Department was required to put it at once into operation. This was done after a conference with the collectors in the principal ports, and the action of the Department communicated to Congress. Whilst it is believed that all then done in putting so promptly into operation so new and great a system, will redound to the ultimate advancement of the best interests of the country, yet in the period of two years which has intervened since that date, the Department, amidst its other pressing engagements, has devoted much attention to this new and important subject, collecting from the continent of Europe and Great Britain all the information that could be obtained in regard to the practical operation of the system in those countries. On the Continent the plan adopted is that of public Government stores. In Great Britain an appeal is made to private enterprise, capital, and competition, and their bonded warehouses are chiefly private stores, with a few large Government warehouses for certain purposes.

The British plan has been far the most successful, and commends itself, in my judgment, as well from the success of the system itself as from a thorough investigation of the principles on which it is founded. I have therefore, by the new regulations, so far as was consistent with the law, introduced it into this country, under the powers vested in this Department by the fifth section of the warehousing act. The important information derived from the continent of Europe and Great Britain is herewith appended to this report, in documents marked F, G, H, I, K, L, M, N, O, P, Q.

The regulations now issued introduce the system of private competition so far as permitted by the public interest, and by the law as it now stands. By the existing law, unclaimed goods must be warehoused in public stores. The value of these is very great. In New York alone, by the returns of the collector, the value of the foreign unclaimed goods warehoused in that port from the 6th August, 1846, to 30th September, 1848, was \$14,617,658, and the regularly warehoused in the same period \$20,546,250—making a total in that port of \$35,163,908. These unclaimed goods, under the act of the 3d March, 1841, must be kept in the public stores, there being no importer who claims and makes a warehouse entry of them. By the returns of the collector, (see doc. E,) the foreign goods regularly warehoused from the 6th August, 1846, to 30th September, 1848, was \$43,934,300. In addition to this, there was a vast amount of foreign imports deposited in our warehouses as unclaimed goods, amounting, as we have seen, in New York alone, to the sum of \$14,617,658. If in the other ports the unclaimed goods bore

the same proportion as those regularly warehoused in New York, it would bring the total amount of foreign goods deposited in our warehouses from the 6th August, 1846, to 30th September, 1848, up to \$66,527,038. Notwithstanding, then, that the system was entirely new in this country, it is hoped that these facts, and the vast amount thus warehoused in the infancy of the system, under the instructions and acts of this Department, will satisfy Congress that every effort was made to carry the law fully into effect, and that these efforts were attended with success, notwithstanding that the Department was compelled to enter on a field of experiment entirely unexplored in this country. It would be strange, under such circumstances, if the Department had seen nothing to improve or amend, as the result of more than two years of experience of the practical operation of the system in this country, and as also of the information collected with so much care from the continent of Europe and Great Britain. This experience and information have enabled the Department to introduce, it is believed, great and important improvements under the new instructions now issued, and especially in authorizing, as far as permitted by the law and the security of the public revenue, the system of private enterprise and competition in the business of storage, so as to reduce to the utmost practicable extent all the charges and expenses incident to the system. These regulations, it is believed, will lead to a considerable augmentation in the warehousing business; but, in order to give to our own ports all the advantages enjoyed in Great Britain, and to enable us to enter into successful competition with other countries for the commerce of the world, the amendments in the law itself, especially as regards the extension of the time for warehousing, which can only be made by Congress, are indispensable. With these amendments, advancing in a liberal, commercial policy, with the progress of the age, and the lights of experience, it is believed that our own country will pass rapidly onward to the command of universal commerce.

With enduring peace; with extended area, industry, and population; with an enlarging trade, internal and external—and increasing facilities of navigation and transportation on the lakes and rivers—the ocean and the land; with a career marked by a spirit of equity and justice, our future advance must be more rapid even than the past. Nor should we regard only the advantages to ourselves from our national union, as a moral and political necessity, which no human power can sever, or destroy; but consider, also, its effects as a light and example to all nations; and as, ultimately, destined to extend its benefits and blessings to every country and people of the globe. To accomplish these great objects, an ever-extending internal and international commerce and intercourse are indispensable; and even if interrupted for a brief period, would be sure to return, with the triumph of truth, in augmented force and power.

Most respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Hon. GEORGE M. DALLAS,

Vice President of the United States,

and President of the Senate.

A.

CIRCULAR, No. 34.

Instructions to Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, February 17, 1849.

The 5th section of the act of 6th August, 1846, entitled "An act to establish a warehousing system," &c., is in these words: "That the Secretary of the Treasury be, and he is hereby authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as may be necessary to give full effect to the provisions of this act, and secure a just accountability under the same."

Under the power granted by this section, this Department, availing itself of the experience derived from the practical operation of the system in this country during the last two years, and having obtained full information in detail of the mode of warehousing on the continent of Europe and in Great Britain, now issues the following forms and instructions, in place of those heretofore issued, with a view to enlarge the benefits of the system in this country:

SEC. 1. On the arrival of any goods, wares and merchandise from a foreign port, and at any time within the period allowed by law for the discharge of the vessel in which they may have been imported, the importer, consignee or agent (with proper power of attorney) thereof, may enter the same for warehousing in the form hereinafter prescribed, designating at the same time, with the consent of the collector, the place of storage, as hereinafter provided for.

SEC. 2. It being the intention hereafter of this Department to use as bonded warehouses, under the act of August 6, 1846, in addition to stores owned and leased by the United States, such private stores as may be fully adapted to the purpose, separating as much as possible the Government from any interference not required by law or the public interest with the business of storage, or of labor on merchandise, and leaving such storage or labor to be, as far as lawful and practicable, a matter of arrangement between the importers of merchandise and the owners or occupants of such private warehouses, the following rules and regulations will control you in the selection and management of such stores, the selection being first approved by the Department in each case.

In all cases of private stores, the law, which the Department is not at liberty to disregard, requires that they "shall be kept under the joint locks of the inspector and importer; but no delivery shall be made without a permit in writing under the hand of the collector and naval officer of the port." The law further declares that "if any importer or proprietor of any warehoused goods, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the goods except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall forfeit and pay, for every such offence, one thousand dollars." The proper officer of the customs here referred to, in whose

presence only the importer, when the goods are stored in private stores, can gain access to the goods, is an inspector, that being the class of officers, under whose lock and key, as well as that of the importer, such private bonded warehouses must be kept.

SEC. 3. Stores to be private bonded warehouses, and to be used for the storage of foreign dutiable merchandise, will be required, in all cases, to be first-class fire-proof stores, according to the classification of insurance offices at your port, and must be so approved by them in writing to the collector, before an application to use them will be considered.

All bonded warehouses under the act of August 6, 1846, will hereafter be known and designated as follows :

Class 1. Stores owned by the United States, or leased to them prior to the date of these instructions, the leases of which have not yet expired or been canceled, heretofore known as public stores. All unclaimed goods must be stored exclusively in these stores, when there are such at the port, and they are also to be used for the storage of other foreign merchandise as hereinafter provided for. In relation to these public stores, the following are the provisions of the sixth section of the act of March 3, 1841, the assent of the Department being required by other laws :

“ And be it further enacted, That all stores hereafter rented by the collector, naval officer, or surveyor, shall be on public account, and paid for by the collector as such, and shall be appropriated exclusively to the use of receiving foreign merchandise, subject, as to the rates of storage, to regulation by the Secretary of the Treasury.”

2. Stores in the possession of an importer, and in his sole occupancy, which he may desire to place under the customs lock, in addition to his own lock, (said locks and keys to be of a different character, as required by law,) for the purpose of storing dutiable merchandise imported by himself only.

The entire store shall be appropriated to this sole purpose, under the regulations hereinafter provided ; and for this privilege, with the time of the customs officer necessarily required in attendance at such store, he shall pay monthly to the collector of the port a sum equivalent to the pay of such officer, who must be an inspector, or one half of the amount which would accrue as storage on the goods so stored, at the regular rates charged at stores class No. 1. All the labor on goods so stored must be performed by the importer at his own expense, under the supervision of the officer in charge. Before any importer shall be permitted to use his own store, per class 2, he shall endorse upon the entry for warehouse his written request to use such store as the place of deposit, and also endorse thereon an agreement to pay to the collector an amount equal to the salary of the inspector or one half storage ; then to be determined in advance by the importer.

3. Stores in the occupancy of persons desirous to engage in the business of storing dutiable merchandise under the warehouse act, and of performing the labor on such goods, in what is usually termed the storage business ; the buildings being first examined by the person appointed by the collector, and found to agree with the requirements of

these instructions, and the selection having been approved by this Department, an inspector shall be designated for its superintendence, the owner or occupant stipulating to pay to the collector monthly a sum equivalent to the salary of the inspector or inspectors required in the superintendence of the goods and store, the whole of the building being appropriated to this purpose, as required in class No. 2. Merchandise entered for warehouse will only be stored in these stores when the same are "agreed on by the collector or chief revenue officer of the port, and the importer, owner, or consignee," as the place of deposit, and the stores are to be "secured," as provided in 1st section act 6th of August, 1846, "under the joint locks of the inspector and the importer," the latter appointing the owner or occupant of such store as his agent or custodian, to have the custody of the goods, and possession of the key allowed to the importer; this appointment to be per form 25. The labor performed on the goods shall be under the control and at the expense of the owner or occupant, and the store shall be subject to such further rules as this Department may deem necessary, from time to time, for the safekeeping of the goods and protection of the revenue, and to be discontinued as a bonded warehouse when the public interest may require. All arrangements as regards the rates of storage, and the price of labor in these stores, must be made between the importer and the owner or occupant of the store, and all amounts due for storage and labor must be collected by the latter, the collector looking only to the safe custody of the merchandise, for the security of the revenue.

Before any person shall be permitted to open a store under class No. 3, he shall enter into bond, in such sum and with such sureties as may be approved by the collector and this Department, exonerating the Government, as also the collector, and all other officers of the customs, from any risk growing out of the joint custody of goods stored in said stores, such bond to be per form K.

These stores shall be under the joint lock of an inspector of the customs (to be designated by the collector) and the owner or occupant acting as agent for the importers warehousing their dutiable foreign merchandise in such store. Should the amount of business at any one store require, in the judgment of the collector, the services of more than one inspector, the owner or occupant shall be required to pay monthly such additional sum, to the amount named above, as will be equivalent to the salary of such additional inspector or inspectors required in attendance. The owner or occupant of such store will, however, be allowed the option of paying the salary of such inspector or inspectors, or of paying monthly to the collector one half storage, at the rates charged in public store, class 1; this choice to be determined before any goods are placed in said store.

The stores described in the 2d and 3d classes will be required, previous to their being used for the storage of bonded goods, to have such fastenings on the doors and windows as the collector may deem requisite for the security of the property stored, all such doors and windows to be fastened on the interior by strong iron bars, except one entrance in front, to be secured by locks as before described. The store must be separated from any adjoining building by a brick or stone wall, in which no door

or other opening will be permitted, and must have a party wall above the roof.

For the storage of wines and distilled spirits only, cellars of stores occupied for general business purposes may be used, under store classification No. 2, for the storage of wines and distilled spirits imported by the owner or lessee only. Though the rest of the building be otherwise occupied, the entire cellar or vault shall be exclusively appropriated to this purpose, and shall have no opening or entrance except the one from the street, on which the locks are to be placed.

The remuneration of the officers shall be either the pay of the inspector or one half the storage, as in store, class No. 2, to be determined in advance by the importer, and one officer may have in charge as many cellars as, in the judgment of the collector, he can superintend efficiently, not exceeding six. The cellars of any stores, class 3, may be used for the storage of wines and distilled spirits, under the same rules as other merchandise in said stores.

For the storage of coal, mahogany and other woods, sheds or yards may be used, under the regulation as prescribed for stores classed Nos. 2 and 3, provided such shed and yard can be properly fastened and secured, so as to insure the safety of the property. The compensation of the officer or officers required to be at the option of the owner, to be determined in advance, as in stores class 2.

A counting-room for the accommodation of the owner or occupant may be allowed in stores classed 2 and 3, but such office must be separated by a permanent partition, with no door or other entrance opening therein from the rest of the store, and have a separate entrance from the front. This partition must be strapped with iron, in such a manner as to enable the inspector to ascertain whether access has been had to the store. The officer in charge must be allowed such use of this office as may be necessary for him in making his daily return of receipts, deliveries and examinations.

After stores have been approved and placed under customs lock, the collector will retain the right of ordering such additional fastenings to be placed thereon as experience may suggest to be necessary; such extra fastenings to be made by and at the expense of the owners or occupants having charge of the premises.

In selecting these stores, the collector will be careful to take only such as combine convenience to place of landing the goods with every facility for receipt and delivery, for sampling, examination, &c., according to the description of goods to be stored. He will avoid increasing the number more than is necessary, due regard being had to the number of officers employed at the port, the time required for their attention at the stores, and the restrictions of the number of inspectors and officers by the act of June 17, 1844.

It being the wish of this Department to encourage the building of substantial fire-proof warehouses, where goods may be stored free from the risk of fire, and the construction of commodious vaults for the reception of wines and distilled spirits, such buildings being required by our rapidly-increasing commerce, as well as to prevent or diminish the disastrous fires in our great cities, and the loss or refunding of the duty

upon the goods, the collector will, in every instance, give the preference to buildings or vaults so constructed, more particularly where the same are built of brick, stone, and iron, the different floors separated by iron doors, and iron covers to hatchways, having no wooden or other combustible material whatever. In selecting between such fire-proof stores, the preference should be given to those having an iron roof and rafters, iron doors, window-frames, sashes and shutters, iron joists, iron slabs for floors, or other incombustible material, and iron beams and pillars, where necessary.

Should the owner or occupant of any store, cellar, or yard, neglect or refuse to pay to the collector the sum required by these instructions for the use of an inspector or inspectors, as the case may be, or fail or refuse to comply with any law regulating the storage of merchandise, or any rules or regulations issued by this Department or by the collector, for the safety of the goods so stored, the collector shall refuse permission to deposit goods in or to deliver any from such store, and report the facts at once to this Department for its further action.

SEC. 4. All private bonded warehouses must be placed in custody of an inspector of the customs, who will always keep the key thereof in his own possession, and personally superintend the opening and closing of the doors and windows. He must be in constant attendance at the store from sunrise to sunset, except at the time necessary for his meals, not over one hour at noon, when the store must be closed. He will not suffer any goods to be received, delivered, sampled, packed or repacked, except in his presence, and in pursuance of an order from the collector, in the manner hereinafter prescribed. The collector will require of him to keep an accurate account of all receipts and deliveries of goods, orders for sampling, examinations, repacking, &c., in such manner and form as he may direct; and he shall be required to report to the collector and warehouse superintendent every infraction of any warehouse rules and regulations committed at his store by any person or persons. He will not be permitted to receive any reward or gratuity from any source, in addition to his pay from the United States, as prescribed in the 73d sec. act of 1799, which collectors will rigidly enforce. No officer shall be allowed to have more than one store of class No. 3 under his charge, and it shall be the duty of the collector, at least once a year, (or as much oftener as he may deem requisite,) to transfer the officers in charge of stores class Nos. 2 and 3 from one store to another, thus preventing any officer having the charge of any one store for a longer period than one year. The officer so transferred shall furnish his successor with a complete inventory of the goods in such store; and it shall be the duty of his successor, immediately on taking charge, to examine the goods in the store to see if they agree with the inventory, and the result of this examination shall be communicated to the collector, within ten days from the date of his taking charge of the store. Should any discrepancies be found between the statement of the officer transferred and the inventory taken, the collector will immediately investigate the case, at the same time reporting the facts to this Department. Public stores will be under the superintendence of the same officers, and be kept open for the transaction of business the same hours as heretofore; but all the regulations here

prescribed as to the receipt and delivery, examinations, sampling, packing and repacking of goods, and keeping of books and vouchers, must be observed in them as well as in private warehouses.

SEC. 5. When goods are sent from the ship or vessel in which the same may have been imported to a warehouse under a warehouse permit, each cart or lighter load must be accompanied by a receipt, describing the marks, numbers, and description of packages. This receipt will be signed by the inspector in charge of the store, on due receipt of the goods, and will be returned by the drayman or lighterman to the inspector on board the vessel. These cart or lighter receipts are to be numbered progressively; and in case the numbers do not arrive at the store in due course, the inspector in charge of the store shall inquire into and ascertain the cause, and if there be any appearance of fraud, he shall acquaint the collector therewith without loss of time.

The officers at the warehouse, on receiving the goods, will compare the marks and numbers with the receipts, and keep an account of these particulars in his official book of receipts, together with the number of the floor, and the part of the store where the goods are deposited, that he may at any time be able to find the goods from the description in his official record. When deliveries of goods take place, such delivery will be noted on the same record, opposite the account of receipt, in order that it may be ascertained at any time, on the examination of such record, what part of each lot or parcel of goods remain in store. This record must also contain full particulars of any repacking of the merchandise and sampling of liquors for transportation, when the same are authorized by the collector under these instructions.

SEC. 6. In each of the ports of Boston, New York, Philadelphia, Baltimore, Charleston, and New Orleans, the collector shall designate, with the approbation of this Department, from among the officers or clerks, some suitable person to be designated warehouse superintendent, whose duty it shall be to superintend all the public and private stores in such ports, visiting them daily to ascertain whether the officers are regular in their attendance, the books correctly kept, and whether all the regulations issued by this Department are correctly observed and diligently enforced. It shall further be his duty, under directions from the collector to examine all stores which the owners or occupants thereof may desire to have made bonded warehouses, under these instructions, and make report thereof to the collector; and after such have been approved, to make such daily examination of their condition, to ascertain the security of the same, and what additional fastenings, &c., may be necessary for the security of the property. He will also superintend, with the inspector of the store, all silks withdrawn for printing, dyeing, &c., as provided in these instructions, taking an account of the same; and it shall be the duty of the person or persons withdrawing such goods for dyeing, &c., to notify the warehouse superintendent, that he may be present at the place and time required. Such superintendent shall have a desk in the custom-house, and shall be required to make a daily report to the collector of every violation of the warehouse instructions and rules, and of all other matters coming under his observation of importance to the security of the revenue. This officer is not intended to interfere with the duties of

the storekeeper of the port in his charge of the receipts and deliveries of goods in all the stores, and keeping the accounts of property in each, as has heretofore been the case, but is, under the directions of the collector, to have a general supervision of the warehouse business, to see that the laws and regulations are faithfully observed by the inspectors in charge of each store, and the importer or agent having joint custody. He will also perform such other duties in addition to the above as the collector may devolve upon him.

SEC. 7. At those ports where stores are owned or have been leased by the United States, and the leases of which have not expired and been canceled, in compliance with the instructions of this Department—said stores being classified in these instructions as class 1—the collectors will, on entry for warehousing, first fill said stores with such goods as are proper to be stored therein, due regard being had to the description and character of the goods and place of deposite. In all other cases the importer, consignee or agent, shall be at liberty to select the place of storage from any stores, sheds, yards, or other places, previously approved as bonded warehouses, under classifications 1, 2 and 3.

SEC. 8. All merchandise thus stored may be examined, at any time during the business hours of the port, by the importer, consignee or agent, who shall have liberty to take samples of his goods in quantities according to the usages of the port, make all needful repairs of packages, and to repack the same, provided the original contents are placed in the new packages, and the original marks and numbers placed thereon, in the mode prescribed in the 75th section of the act of 2d March, 1799, and 32d section, act of 1st March, 1823. He may also have any further privileges to facilitate the sale of his goods while in bond which the collector of the port may deem advisable, and not inconsistent with law or the safety of the revenue; provided that no samples shall be taken, nor shall any goods be exhibited or examined unless under the immediate supervision of an inspector of the customs, and by order of the importer, owner or consignee, and at his expense, nor shall any package be repaired or goods repacked without a written order from the collector of the port.

SEC. 9. All goods unclaimed by the owner or consignee at the expiration of the period allowed by law for the discharge of the vessel in which the same may have been imported, shall be sent by the collector to the stores owned and leased by the United States, class 1, if there be any at the port. If there be no such stores, then said goods shall be deposited in safe warehouses temporarily hired for that purpose by the collector, and under his sole custody. The owner or consignee of such goods may, at any time thereafter, within the period provided by law, be allowed the privileges herein granted to bonded merchandise, on making due entry thereof for warehousing. After having been entered for warehouse, these goods cannot be transferred to other stores, but must remain in the place where originally deposited till payment of duties, unless withdrawn for transportation to another port in the United States, for exportation, or the better security of the revenue requires their removal.

SEC. 10. In all cases where the collector may be called upon to exercise the discretion given him in the 56th section, act 1799, to take possession of merchandise remaining on board a vessel, five days after her

entry at the custom-house, or whenever it may be necessary on account of a vessel's being leaky, or from other cause or casualty, to take possession of her cargo, as required by the 60th section, act 1799, he will require, as a condition of granting the permit for discharge, the right to order the vessel to be removed at the expense of the owner to such place, wharf, or pier, adjacent to the stores owned or leased by the United States, class 1, where such goods must be stored, (if there be any at the port,) as may be most convenient for unloading the goods, and their safe and economical storage. This order, however, is not to apply to steamers, where particular instructions have already issued from this Department, or at ports where no such stores exist.

SEC. 11. Wines and distilled spirits, heretofore deposited in public store under the direction of the surveyor, or in private stores, under the joint custody of the surveyor and importer, to secure the right of drawback on the exportation thereof, must be stored, hereafter, in the stores owned or leased by the United States, class No. 1, or in stores, class 2 or 3, in joint custody of the collector and importer; in the same manner as herein provided for other merchandise. In all cases, the duties accruing thereon must be paid within one year from the date of importation, as provided in the 1st section of the warehouse act, but such goods must still remain in the place where stored, after the duties have been paid, to secure the right of drawback on exportation. To prevent errors, and to distinguish the wines and distilled spirits on which the duty may have been paid, it shall be the duty of the officer having charge of the store where the same may be deposited, on being notified by the collector that the duties have been paid, to brand the cask or other package with the words *duty paid*. Any other merchandise which the importer or owner may have in warehouse, after the duty thereon is paid, shall also, on notification thereof, as above, be branded *duty paid*, and may remain in warehouse on the payment of storage.

SEC. 12. The entry of goods for warehouse on arrival from a foreign port shall be made as per form 1, and must be verified under oath or affirmation, as prescribed by the 4th section of the act of 1st March, 1833, and Treasury circular, August 14, 1846, all the requirements of the 6th, 7th, 8th, and 11th sections of that act being strictly adhered to, and all acts necessary to determine their exact quantity, quality, and original cost, and dutiable value, such as appraising, weighing, gauging, or measuring, in order to ascertain the precise amount of duty chargeable on the goods, must be performed and complied with. If part of an importation is to be landed and the duties paid forthwith, and the remainder warehoused, the two entries must be made simultaneously, and the oath altered to correspond. If no invoice has been received, the goods cannot be entered for warehousing, but shall be stored in public stores as other unclaimed goods.

SEC. 13. When the duty has been estimated by the collector and naval officer, and the stores designated and agreed on, the collector shall take a bond with satisfactory security, according to form A, in double the amount of duties. He will then issue a permit, (form 12,) to the discharging officer to send the goods, according to the usual custom of the port, to the store designated therein, with the exception of those which may be

ordered to the appraisers' stores for examination. Such order must also indicate what goods are to be weighed, gauged, or measured, and such necessary weighing, gauging, and measuring, is in all cases to be done before the deposite of goods in warehouse.

SEC. 14. When that portion of an invoice which may be designated by the collector, and sent to the appraisers' store for examination, shall be examined by the appraisers, said goods shall be removed to the warehouse, where the remainder of the goods described in the invoice have been deposited, the expense of such removal being borne by the importer.

SEC. 15. When the goods have been deposited in warehouse, and the dutiable value, quantity, and character thereof, ascertained, and the damage, if any, assessed in the manner provided by law, and after the report of the appraisers has been made to the collector, the importer, agent or purchaser may withdraw any entire case or package, or any quantity not less than one ton in weight, if imported in bulk, but no goods on a wharf or pier, or on board a vessel, are to be considered constructively warehoused, except when specially provided for by these instructions.

SEC. 16. On the withdrawal from warehouse, and payment of duty, the entry shall be made per form 2, a duplicate being deposited with the naval officer, and upon the payment of duty thereon a permit, (form 13,) shall be granted for the delivery of the goods.

SEC. 17. If withdrawn for transportation to another district, the entry shall be made as per form 3, and the person so entering shall give bond, with satisfactory security, according to form B; and a triplicate copy of said entry, with the duties estimated thereon, having been deposited with the collector, to be forwarded by him to the port where said goods are destined, together with a certified copy of the invoice, with the appraiser's report thereon, a permit shall be issued, (form 13,) countersigned by the naval officer, to deliver the goods to the person withdrawing for transportation.

SEC. 18. When goods have arrived at a port of destination they must immediately be entered for warehousing, as per form 5, and verified by oath, (form 14,) such rewarehousing entry being in all cases a copy of withdrawal entry at port of last withdrawal. On being sworn to, and the place of deposite having been agreed upon, as hereinbefore provided for goods on arrival, and a bond, with satisfactory security, taken, (form C,) the collector shall issue an order (form 15) to the storekeeper to receive said goods in the warehouse designated therein.

On the same examination being made of the goods as is required by law on the importation of merchandise from foreign ports, if the collector is satisfied that the goods so examined are the identical goods described in the entry and invoice received by him, he will send notice of the same (form 17) to the collector of the port where withdrawn, to cancel the bond there given. If, however, the consignee or owner should desire to pay the duty and get possession of his goods immediately on their arrival, an entry may be made (per form 6) and a permit, (form 16,) countersigned by the naval officer, be given for their delivery. Such goods need not go to a warehouse, nor be examined by the appraisers,

but may be considered constructively warehoused. The amount of duties paid shall be, in all cases, the amount assessed at first port. Notice of the payment of duties (form 17) shall be sent to port where withdrawn, to cancel the transportation bond there given.

SEC. 19. Should merchandise, after being rewarehoused, be withdrawn for consumption, transportation, or exportation, the entries shall be made as per forms 6, 7, and 8, and all other regulations, as to bonds, oaths, examinations, &c., be complied with, as herein provided for entries at first and second ports, all transportation entries being made in triplicate, and such triplicate to be forwarded by the collector to port of destination, with a certified copy of, or extract from, invoice.

SEC. 20. When goods are withdrawn from warehouse at port of original importation, for exportation, the entry must be made per form 4, the oath prescribed in form 13 be taken, and a bond, with satisfactory security, per form D, for the delivery of the goods at a foreign port or place. When the bond is received, the collector and naval officer will issue a permit (form 19) to deliver the goods to the surveyor, and shall direct the surveyor to cause the same to be laded on board for exportation, indicating what are to be weighed, measured, and gauged, which directions shall be as per form 20, the officer under whose inspection the goods are shipped must certify on the entry, as per form 21. To cancel the export bonds, (form D,) the exporter must furnish the proofs required by law. If goods are exported from other than port of original importation, the entry must be form 8, the other forms being the same, altering the words "imported into," to "brought into," as they occur in the bond and permit.

SEC. 21. If merchandise be withdrawn from warehouse for transportation through the United States to Canada, entry must be made per form 9, always stating therein the last port in the United States whence the same are to be shipped to Canada, and a triplicate copy of such entry, with a certified copy of the invoice, to be deposited with the collector at time of making the entry, and to be by him forwarded to such last port in the United States as in the case of transportation entries. The entry to be verified by oath, as per form 23, and bond given, as per form E, for the safe transportation through the United States and their landing in Canada; a permit shall issue, (per form 24,) countersigned by naval officer, for the delivery of the goods.

To prevent frauds on the revenue, the collector, before delivery, will have all goods in boxes, cases, bales, or casks, corded, and a lead seal attached thereto, to prevent said package from being opened. Cigars in small boxes must be packed in cases and sealed as above. Wines and distilled spirits in casks or other packages must have the number of bung or other holes in such package legibly branded on the exterior, and all such holes must be sealed to prevent adulteration or alteration in transit; he will also take a sample of each package of liquors, except when in bottles, not exceeding in quantity eight ounces, all of which samples must be immediately deposited with the storekeeper of the port, who will hold them subject to the orders of the collector. The expense of sealing, branding, encasing, and sampling, to be paid by the owners before delivery, the triplicate entry, forwarded as before provided

for, to specify particulars of sealing and branding. On arrival at the last port in the United States, designated in entry, and on notification thereof, (form 22,) the collector of such port will cause the goods to be examined, to ascertain if the cords and seals are perfect, and if found correct, will allow the same to be laden for exportation to port of destination, in the usual manner and under the superintendence of a proper officer, without further entry. Goods in bulk, or other articles which cannot be sealed, as raisins in boxes, and similar articles, sugar, molasses, flour, &c., must be examined by the collector, before the same are allowed to be exported, and weighed, gauged, and measured, if necessary. All goods so arriving, if an opportunity offers for immediate shipment and export, and a satisfactory examination can be had, in the judgment of the collector, without placing the same in store, may be considered constructively warehoused, and accounted for as warehoused and withdrawn for export in the returns to this Department.

No export bond is required at last port of exportation, the bond at port of withdrawal extending, as before stated, to their landing in Canada. The same forms of entry, and the same regulations are to apply at ports on the Canadian frontier to goods from Canada, warehoused at those ports, to be transported through the United States for shipment to foreign countries. If the triplicate entry be found correct on examination, as provided for above, the collector will give notice thereof (per form 17) to the collector of the port where withdrawn from warehouse, who, on receipt of the same, with the usual landing certificate or other proofs similar to those now required on goods exported for benefit of drawback, will cancel the bond taken by him. Great care should be taken at the port of export to ascertain that no change has been made in the contents of packages, and that no alteration or fabrication of the seals or brands has been committed. Should any such change, alteration, or fabrication have taken place, or other circumstances have occurred in the transit, to induce the collector to suspect fraud, he will take immediate possession of the goods, and send a statement of the case to this Department, at the same time notifying the collector of the port whence withdrawn of the detention. Should any delay occur in the exportation of such goods, for want of vessels or other cause, the collector shall take possession thereof, depositing them in the stores belonging to or leased by the United States, (class 1,) if there be any, or if there are no such stores, in approved warehouses, to be engaged temporarily for that purpose. The expense of such storage, with all other charges except weighing, gauging, and measuring, when necessary to test the correctness of the quantities specified in the accompanying entry, are to be paid by the owner or agent before the delivery of the property for export.

SEC. 22. On the arrival from foreign ports of any goods destined for immediate transportation to other ports in the United States, instead of first warehousing the goods and then withdrawing, per foregoing forms, the warehousing and transportation may be combined in one entry, (see form 10;) the oaths to be the same as prescribed in original warehouse entry, and the bond as per form F; in all other respects, the foregoing regulations as to warehouse and transportation entries and examinations to be complied with; all such goods to be considered constructively

warehoused in the collector's accounts at port of importation in the United States. On giving bond, as above, permit shall issue (form 12) to send goods to public store, if there be any; if not, to such warehouse (class 2 or 3) as may be agreed on, while examination is being made by appraisers. If the goods be returned as correct, a permit (form 13) shall issue, to deliver for transportation. When the permit is given as above, (form 12,) should the importer give penal bond (form G) to deliver other packages for examination besides those at the time designated, if the same should be required by the appraisers, the collector may deliver from the vessel, for immediate transportation, the remainder of the goods as per entry, except liquors and cigars, which in all cases must go to a public store, if there be any; if not, to a warehouse, (class 2 or 3,) for sealing and casing.

SEC. 23. On examination by the appraisers of merchandise entered for warehouse, should the invoice thereof be found undervalued, and a penal duty incurred, such penal duty must be paid before their delivery from warehouse for consumption, or withdrawal for transportation to another port, or before permission is given for lading the goods on board a vessel for exportation to a foreign port, as provided for in circular from this Department, dated June 12, 1847.

SEC. 24. All claims for damage on the voyage of importation on goods warehoused must be made within ten days after date of landing, and such damage assessed and collector's order for appraisement returned, with the appraiser's report thereon, within twenty days from the date of its issue, or such damage will not be allowed. See Treasury circular, No. 33.

SEC. 25. All wines and distilled spirits transported in bond, from one port to another, must be branded and sealed, and all cigars so transported must be encased and sealed, before delivered from store, in the same manner as provided for when passing through the United States to Canada.

SEC. 26. Pongees, and other plain white silks in bond, may be withdrawn from warehouse to be colored, printed, stained, dyed, painted, or stamped, the collector taking a deposite in money, equal to the amount of duties ascertained to be payable, which deposite shall be refunded if the goods aforesaid be returned to the warehouse repacked, in the original condition, and according to original marks and numbers, within sixty days from date of delivery thereof. Each package shall, before the same be delivered from warehouse, be opened and examined by the proper officer of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the custom-house, and a particular account or registry of such examination shall be entered on the books of the custom-house. On the return of said goods, if the collector shall be satisfied that the contents of each package are the identical goods imported and registered as aforesaid, and not changed or altered, except by being colored, dyed, stamped, stained, painted, or printed, as aforesaid, he shall thereupon refund the deposit as aforesaid, and said goods shall be entitled to the same privileges as if in original condition, as per 4th section act 22d May, 1824.

SEC. 27. To secure a just and accurate accountability, and to enable the returns required by this Department, per 4th section of the act of the 6th of August, 1846, to be prepared correctly and forwarded promptly to this Department, the warehouse accounts will, from and after the receipt of these instructions, be kept in the form and manner as prescribed in forms H and I. The accounts per form H will be those of each importer, a separate account for each entry kept in alphabetical order, in reference to names of importers, and posted daily, so that the liability of importers under their several bonds can be at once seen on reference to the account. The accounts (form I) will be of each class of articles warehoused, to be kept under the several classifications, per memorandum M, annexed. These accounts to be kept in debit and credit form, debiting the account with the quantity and value of the article, per warehouse entry, and crediting it with the withdrawal entries for transportation, exportation, or consumption. Separate ledgers, but kept in the same manner, will be opened for goods brought from other districts where they have been warehoused, thus separating the goods "brought into" from those "imported into" your district.

The balance of accounts (form I) will consequently give the quantity and value of each description of goods in warehouse, and a transcript of such balances will form the quarterly statement required by sec. 4 of the warehouse act. Great care must be taken to have these accounts strictly correct, and to secure every entry, either for receipt into or withdrawal from warehouse, being posted. Collectors will require that no permit, either for warehousing or for withdrawal for consumption, transportation, or exportation be signed, until it has passed through and received the check of the clerk having charge of the ledgers in which the accounts are kept. The returns heretofore received at this Department being deficient, in many cases, in the quantities, collectors will require, in every instance, that the entries, either for warehouse or withdrawal, contain the quantities in pounds, yards, gallons, &c., as well as the value of each article. As these entries, or a true copy, will form the basis of the warehouse accounts, (the accounts being posted from them,) whenever any alteration is made in the original entry, either in quantity or value by appraisement or otherwise, the original entry, as amended, must be sent to the warehouse clerks, that their accounts may be altered to conform to it. No withdrawal permit must be checked till such alteration, if required, has been made. When goods are allowed to be constructively warehoused by these instructions, they must, in every case, appear on the warehouse books, and returned as warehoused, and withdrawn in the same manner as if the goods were deposited in store.

The quarterly report, indicating what goods may remain in warehouse, must be transmitted to this Department within thirty days from the expiration of each quarter.

In addition to the quarterly report of goods in warehouse, a quarterly statement of the goods received from and transported to other ports in the United States will be forwarded to this Department, as required in Treasury instructions of October 30, 1846, within thirty days from the

expiration of the quarter. The new forms of accounts, now furnished, will enable this statement to be made with but little additional labor.

SEC. 28. The storekeepers or whatever clerk or officer, who may have charge of such business, will hereafter keep a daily record of all receipts and expenditures for storage, labor, and cartage, at the appraiser's and other stores, owned or leased by the United States, keeping separate accounts for storage, for labor, and for cartage connected with the appraiser's department, and a separate account of each of these items, for the other public stores collectively, accounting monthly to the collector for such daily receipts and expenditures, who will forward quarterly such statements to this Department.

SEC. 29. When any goods, duly warehoused, shall remain in store beyond one year without payment of the duties and charges thereon, which, in pursuance of the warehouse act, are required to be appraised and sold, the Department hereby prescribes that all such sales shall take place within thirty days after the expiration of the year, and due notice of such sales must be published in two or more of the public papers having the most extensive circulation at the port in question, daily, at the principal ports, for the space of ten days, and at the other ports, three times a week, or as often as one or more papers may be published thereat, for the space of two weeks. But, as the law provides that all goods of a perishable nature, and all gunpowder, fire-chackers, and explosive substances, deposited as aforesaid, shall be sold forthwith, they must be sold at the earliest day practicable after due publication of notice, and time given for inspection by persons desirous of purchasing the same, and accounts of such sales must be rendered, as per form prescribed in previous instructions.

SEC. 30. When goods duly entered for warehouse have been deposited in public stores, (class 1,) and the required examinations completed, the persons making entry thereof shall be entitled to receive a certificate of their being so deposited, as per form L, paying twenty cents therefor. Such certificate to be signed by the storekeeper, or such other officer as the collector, with the sanction of this Department, may designate; such certificate to be canceled as the goods are withdrawn from store.

SEC. 31. When goods are withdrawn from warehouses in quantities less than the entire importation, the expense of weighing, gauging or measuring must be paid by the owner, importer or agent, if it be necessary to weigh, gauge or measure such portion, in order to ascertain the dutiable value.

SEC. 32. No allowances are to be made for loss or damage on merchandise while deposited in warehouse, or while in transit, the duties in all cases to be paid on amounts and quantities as ascertained on the arrival and entry of such merchandise in the United States.

SEC. 33. Nothing in these instructions is to be understood as allowing importers to store merchandise in part of their own stores, placing temporary partitions therein, but the whole of the building, except in the case of cellars for wines, &c., must be used exclusively for the storage of bonded merchandise, and in case of cellars, the whole of the cellar or vault must be so used.

SEC. 34. All moneys received by collectors from owners or occupants of private bonded stores in payment for half storage, or for the use of an inspector in attendance at the premises, will be accounted for as receipts for storage in their accounts with this Department.

SEC. 35. The storage charged on goods deposited in the public stores must be the usual rate at that port. The charges for labor at these stores must be at the lowest rate that will remunerate the Government, and whenever the same is practicable and can be done with safety to the revenue, importers may be allowed, under the proper supervision, to perform the necessary labor on their own goods. Collectors failing to demand and receive the amounts due for the storage and labor accruing in public stores, or the half storage, or the pay of an inspector required in private stores, will be charged with such sums in their quarterly accounts by the First Comptroller, whose attention has been specially directed to these instructions.

SEC. 36. No fire must be permitted in any warehouse, except in the business office attached thereto; and where lights are required lanterns must be used, such as are in use in naval vessels, and known as magazine lanterns.

The collector will cause copies of all instructions from this Department, in reference to the selection, management, and daily government of warehouses, with such other rules as he may deem necessary to carry the same into effect, to be printed and placed in a conspicuous place in each warehouse.

R. J. WALKER,
Secretary of the Treasury.

[To accompany entry, Form No. 1.]

Form A. No. —.

Know all men by these presents, that we,
are held and firmly bound unto the United States of America in the sum of _____ dollars to be paid to the United States: for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____ in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden _____, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the date of the importation of the goods, wares, and merchandise hereafter mentioned, well and truly pay, or cause to be paid, unto the Collector of the Customs for the port of _____ for the time being, the sum of _____ dollars, or the amount of duties to be ascertained as due and owing on goods, wares, and merchandise, imported by _____ in the _____ master from _____ consisting of _____

or shall, in the mode prescribed

by law, on or before the expiration of the year aforesaid, withdraw the said goods from the public stores when they may be deposited at the port of _____, then this obligation is to be void, otherwise to remain in full force and virtue.

Sealed and delivered in the presence of }

[To accompany entry, Form No. 3.]

Form B. No. ____.

Know all men by these presents, that we, _____, are held and firmly bound unto the United States of America in the sum of _____ dollars, to be paid to the United States: for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____ in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden, _____, or either of them, or either of their heirs, executors, or administrators, shall, within _____ days from the date hereof, produce and deposite with the Collector of the Customs for the port of _____ for the time being, satisfactory evidence that the merchandise described in an entry made at the custom-house, _____ by _____ for the withdrawal from warehouse of _____, to be transported to, and warehoused at _____, has been deposited in a public warehouse, according to law, under the custody of the collector of said port, then this obligation is to be void, otherwise to remain in full force and virtue.

Sealed and delivered in the presence of }

[SEAL.]
 [SEAL.]

[To accompany entry, Form No. 5.]

Form C. No. ____.

Know all men by these presents, that we, _____, are held and firmly bound unto the United States of America in the sum of _____ dollars, to be paid to the United States: for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____ in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden, _____, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the day of the original importa-

tion of the goods, wares and merchandise enumerated herein, well and truly pay, or cause to be paid unto the Collector of the Customs for the port of _____ for the time being _____ dollars, or the amount of duty to be ascertained as due and owing on goods, wares and merchandise entered this day for warehousing by _____, consisting of _____, or shall, on or before the expiration of the year aforesaid, in the mode prescribed by law, withdraw the said goods, wares, and merchandise from the warehouse at the port of _____, then this obligation is to be void, otherwise to remain in full force and virtue.

Sealed and delivered in the presence of }

[SEAL.]
[SEAL.]

[To accompany entry, Form No. 4.]

Form D. No. —.

\$ _____

Know all men by these presents, that we, _____, are held and firmly bound unto the United States of America in the sum of _____ dollars, to be paid to the United States: for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____ in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the merchandise, consisting of _____, entered this day by _____, to be exported in the ship _____, master, for _____, or any part thereof, be not relanded at any port or place within the limits of the United States, and if certificates and other proofs similar to those which are required by law in cases where goods have been exported for benefit of drawback of the delivery of the same at the port of _____, or any other port or place without the limits of the United States, as aforesaid, shall be produced to the Collector of the Customs for the port of _____, for the time being, within _____ year from the date hereof, then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in the presence of }

[SEAL.]
[SEAL.]

[To accompany entry, Form No. 9.]

Form E. No. —.

Know all men by these presents, that we, _____, are held and firmly bound unto the United States of America in the sum of _____ dollars, to be paid to the United States: for the payment

whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this day of , in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden, , or either of them, or either of their heirs, executors, or administrators, shall, within days from the date hereof, produce and deposite with the Collector of the Customs for the port of for the time being, satisfactory evidence that the merchandise described in an entry made at the custom-house, , by , for withdrawal from warehouse of , to be transported to and warehoused at for exportation to in Canada, has been deposited in a public warehouse at said port, and exported to in Canada, not to be relanded at any port or place within the limits of the United States; and if certificates and other proof similar to those which are required by law, in cases where goods have been exported for benefit of drawback, of the delivery of the same at the port of in Canada, shall be produced to the Collector of the Customs for the port of for the time being, within days from the date hereof, then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in presence of }

[SEAL.]
[SEAL.]

[To accompany entry, Form No. 10.]

Form F. No. —.

Know all men by these presents, that we, , are held and firmly bound unto the United States of America in the sum of dollars, to be paid to the United States: for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this day of , in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden , or either of them, or either of their heirs, executors, or administrators, shall, within days from the date hereof, produce and deposite with the Collector of the Customs for the port of for the time being, satisfactory evidence that the merchandise imported by in the , master, from , consisting of , described in an entry made at the custom-house, by for warehouse and transportation in bond to has been deposited in a public warehouse at said port, according to law, under the custody of the collector of said port, then this obligation to be void, otherwise in full force and virtue.

Sealed and delivered in presence of }

[SEAL.]
[SEAL.]

[To accompany entry, Form No. 10.]

Form G. No. —.

Know all men by these presents, that we,
are held and firmly bound unto the United States of America in the sum
of dollars, for the payment of which, well and truly to be
made, we bind ourselves, our heirs, executors and administrators, jointly
and severally, by these presents. Witness our hands and seals, this
day of one thousand eight hundred and forty-

Whereas has this day made entry of
certain goods, wares, and merchandise, imported in the master,
or vessel called the from

 : And whereas the collector of the port
of has designated the package marked
out of the invoice of said goods, wares and merchandise, to be opened
and examined according to law, and has caused the same to be sent for
that purpose to the public store: And whereas the residue of the said
goods, wares and merchandise, mentioned in said entry, has, at the
request of the said , been
delivered to

Now the condition of the above obligation is such, that if the
 shall redeliver the residue of the said goods
to the order of the collector, provided he shall require the same at any
time within ten days after the package so as aforesaid sent to the public
store shall have been appraised and reported to the collector; and also,
if in the mean time the said package , all and every of them, so delivered
to the said shall not be opened without
the consent of the collector or surveyor, given in writing, and then in
the presence of one of the inspectors of the customs, then this obligation
to be void, otherwise to remain in full force and virtue.

Sealed and delivered in presence of }

[SEAL.]
[SEAL.]

Form H.

WAREHOUSED.

De.

Man. No.	Importer.	Date of entry.	Date of im- portation.	Vessel.	Master.	Port.	Statement of mer- chandise.	Weight, &c., per return.	Currency.	Dolls.	Import
A. 1575	R. B. Storer	Aug. 20	Aug. 9.....	Bark Quincy....	Smith...	St. Petersburg...	336 coils cordage, } 36 " " " }	68795	S. Ro. 5 209 90 3907 43 976 86		
							402				
							PRO FORMA.				
A. 1004	Nath. Snow	Aug. 21	Aug. 10.....	Ship Mary Ann..	Brown..	Liverpool.....	1 case long cloths....	250	18 12 5		
						SH	1 " do.....	"	18 12 5		
						C	536 1 " do.....	"	18 12 5		
							537 1 " do.....	"	18 12 5		
							538 1 " do.....	"	18 12 5		
							539 1 " do.....	"	18 12 5		
							540 1 " do.....	"	19 9 0		
							542 1 " do.....	"	21 12 1		
							543 1 " do.....	"	21 12 1		
							544 9		£174 7 8	8440221100	

[Form H—Continued.]

WITHDRAWN.

Ca.

Weight, &c., per return.	Currency.			Dollars.		Impost.		Date.	Consumption.	Date.	Transportation.	Date.	Exportation.
	S.	Ro.											
2,918	221	00		165	75	41	44	.....	.....	.....	.....	Aug. 18, '47.	18 coils cordage.
12,548	950	28		712	71	178	17	.....	.....	.....	68 coils cordage.		
18,119	1	372	00	1029	00	257	25	Sept. 26, '47.	105 coils cordage.	.....		Nov. 10, '47.	211 coils cordage.
35,210	2	666	62	1999	97	500	00	.....	.....	.....			
68,795	5	209	90	3907	43	176	86						
	74	9	8	360	50	90	12	.....	.....	Sept. 9, '47.	4 cases long cloths.		
	37	4	10	180	25	45	06	.....	.....	.....			
	62	13	2	303	27	75	82	Oct. 3, '47.	3 cases long cloths.			Sept. 2, '47.	2 cases long cloths.
	£174	7	8	844	02	211	00						

[Form I.]

Dr.

GIN WAREHOUSED.

Date.	Manifest.		Vessel.	Port.	Importer.			
1847. Oct. 1...			Balance brought forward from third	quarter.....				
Nov. 1..	A	2329	Bark Olga.....	Rotterdam.....	Atkinson, Rollins & Co...			
" " "	"	"	" ".....	".....	Homer & Sprague.....			
" " "	"	"	" ".....	".....	R. N. Berry.....			
RECAPITULATION.								
Transported					3	385	174	79
Exported					8	1,026	469	95
Consumption					87	11,202	5,525	36
Balance					81	10,432	5,970	63
					179	23,045	11,440	94
1848. January 1.			Balance brought forward from fourth	quarter, 1847.....				

[Form I.]

GIN WAREHOUSED.

Ds.

Pipes.						Gallons.	Value.					
							Currency.					Dollars.	Cts.
119						15,325			7,356	59		
30						3,841			2,136	51		
20						2,574			1,275	66		
10						1,305			672	18		
179						23,045			11,440	94		
81						10,432			5,270	85		

[Form I.]—Continued.

WITHDRAWN FOR EXPORTATION.

Ct.

Date.	Manifest.	Importer.	Pipes.						Gallons.	Value.			Landing port.
										Cur'y.	Do s.	Cents.	
Nov. 15.	F 1765	Reed, Wade & Co.	2						254		116	40	Sisal, Yucatan.
" 24.	" "	Stanwood & Reed.	2						257		117	70	Tampico.
" 27.	" "	" "	4						515		235	87	Sandwich Islands.
PRO FORMA.													
			8						1026			97	

[Form I.]—Continued.

CR.—Continued.

WITHDRAWN FOR CON-

Date.		Manifest.		Vessel.	Port.	Importer.
Oct.	1	F	1765	Bark Libra.....	Rotterdam.....	Reed, Wade, & Co.....
"	4	"	"	" ".....	" ".....	" ".....
"	5	A	1153	Brig Chatham....	Amsterdam.....	Atkinson, Rollins, & Co.
"	6	"	"	" ".....	" ".....	" ".....
"	7	F	1765	Bark Libra.....	Rotterdam.....	Smith & Lougee.....
"	16	"	"	" ".....	" ".....	Stanwood & Reed.....
"	18	"	"	" ".....	" ".....	" ".....
"	20	A	1153	Brig Chatham....	Amsterdam.....	Atkinson, Rollins, & Co.
"	21	F	1765	Bark Libra.....	Rotterdam.....	Stanwood & Reed.....
"	23	"	"	" ".....	" ".....	Atkinson, Rollins, & Co.
"	26	"	"	" ".....	" ".....	Stanwood & Reed.....
"	27	A	1153	Brig Chatham....	Amsterdam.....	Atkinson, Rollins, & Co.
"	28	F	1765	Bark Libra.....	Rotterdam.....	Stanwood & Reed.....
"	30	"	"	" ".....	" ".....	Reed, Wade, & Co.....
Nov.	1	A	2329	Olga.....	"	Homer & Sprague.....
"	10	F	1765	Libra.....	"	Stanwood & Reed.....
"	15	"	"	" ".....	"	Reed, Wade, & Co.....
"	11	"	"	" ".....	"	" ".....
"	12	"	"	" ".....	"	" ".....
Dec.	10	A	2329	Olga.....	"	Atkinson, Rollins, & Co.
"	14	F	1765	Libra.....	"	Stanwood & Reed.....
"	24	A	2329	Olga.....	"	R. N. Berry.....
"	28	"	"	" ".....	"	Atkinson, Rollins, & Co.
"	31	"	"	" ".....	"	R. N. Berry.....

[Form I.]—Continued.

SUMPTION.—DUTY 100.

Cr.

Pipes.							Gallons.	Value.			Impost.	
1							126	58	40		58	40
5							641	297	60		297	60
1							125	74	40		74	40
7							877	520	80		520	80
2							256	121	08		121	08
1							127	58	00		58	00
1							128	58	80		58	80
1							129	76	80		76	80
1							126	57	60		57	60
25							3262	1539	60		1,539	60
7							900	412	20		412	20
4							519	306	84		306	84
1							128	58	62		58	62
3							383	177	60		177	60
5							645	320	00		320	00
2							258	119	76		119	76
3							388	179	79		179	79
5							641	297	60		297	60
1							125	58	00		58	00
1							130	72	80		72	80
1							123	42	67		42	67
5							650	335	20		335	20
3							386	216	00		216	00
1							129	65	20		65	20
87							11,202	5,525	36			

Form K. No. —.

Know all men by these presents, That we,
are held and firmly bound unto the United States of America in the sum
of dollars, for the payment of which, well and truly to be made,
we bind ourselves, our heirs, executors and administrators, jointly and
severally, by these presents, by us subscribed, and sealed with our seals,
this day of one thousand eight hundred and

The condition of this obligation is such, That if the above bounden _____, or either of them, or either of their heirs, executors, administrators or assigns, shall indemnify the Government of the United States of America, the collector of the port of _____, and any other officer or officers of the customs, of the said port, against any claim upon said Government, collector or other officer or officers, for the loss of, or for any decay, waste or damage, that may happen to any goods, wares or merchandise, that now are, or hereafter may be stored, under the warehouse act of August 6, 1846, and Treasury Instructions under said act, in the store or premises known as _____ street, natural decay or unavoidable waste or damage, and loss or damage by fire, alone excepted, then this obligation to be void, otherwise to remain in full force and virtue.

Scaled and delivered in presence of }

[SEAL.]
[SEAL.]
[SEAL.]

Form M.

Ale and porter.
Antimony.
Annatto.

Ashes, pot and pearl.
Anchors.

B.

Balsams.
Barilla.
Baskets.
Beads.
Beans, Vanilla and Tongva.
Beeswax.

Bleaching powder.
Brass, manufactures of.
Brushes.
Buckles.
Buttons.
Burlaps, of flax.

C.

Camphor, crude.
 refined.
Clothing, ready made.
Coal.
Cocoa.

Corks.
Cottons, white and colored.
Cotton cords, laces, gimps, &c.
Cotton shawls and handkerchiefs.
Cotton and worsted shawls.

Cotton and worsted goods.
 Cotton and linen goods.
 Cotton and woolen goods.
 Cotton velvets.
 Cotton and Merino hosiery.

Cotton hosiery.
 Cotton twist, yarn and thread.
 Chemical preparations.
 Cochineal.

D.

Drugs.
 Dye stuffs.

Dye woods, logwood, &c.
 extract of logwood.

E.

Earthenware.
 Emery.

Engravings.

F.

Fans.
 Fish, dried or smoked.
 codfish, pickled.
 salmon, do.
 mackerel, herrings, and
 other.
 Fire-arms, fowling pieces and
 pistols.

Flax, unmanufactured.
 Flowers, artificial.
 Flour, of wheat.
 Fruits, almonds.
 currants.
 raisins.
 Furs, undressed.

G.

Glass, cut.
 plain.
 window and bottles.
 looking-glass plates.
 Grass cloth.

Gunny bags and cloth.
 Gum Arabic.
 Gum copal.
 all other.

H.

Hats, Leghorn, straw, chip.
 grass, &c.
 Hair.
 Hemp, unmanufactured.
 manufactures of.
 bags and bagging.

Hemp, sail duck.
 cordage.
 twine.
 hempen yarn.
 Hides and skins, undressed.
 Horns, unmanufactured.

I.

Iron, manufactures of.
 cutlery.
 anvils.
 wire.
 needles.
 nails.
 chain cables and chains.
 sheet and hoop iron.

Iron, bar iron.
 railroad iron.
 pig iron.
 Indigo.
 India rubber shoes.
 unmanufactured.
 Ivory, manufactures of.
 unmanufactured.

J.

Jalap.

L.

Leather.
Leather gloves.
Linens.
Linen yarn.

Linseed.
Liquorice, paste and root.
Lac dye.

M.

Magnesia, calcined.
Metal, manufactures of.
Medicinal preparations.

Molasses.
Mohair, manufactures of.
Musical instruments.

O.

Oilcloth.
Oil, linseed.
olive.

Oil, essential.
Olives.
Opium.

P.

Paints, Paris green and other.
Paper.

Paper hangings.
Prussiate of Potash.

Q.

Quinine, sulphate of.

Quicksilver.

R.

Rhubarb.

S.

Salts, Epsom and other.
Salt.
Saltpetre.
Saddlery, &c.
Sardines in oil.
Scammony.
Soda, ash.
carbonate of.
Soap.
Seeds.
Silk, manufactures of.
Silk and cotton hatters' plush.
Silk umbrellas and parasols.
Silk and cotton goods.
Silk and worsted goods.
Silk shawls.
Silk and worsted shawls.
Silk sewings.
Silk, raw.

Spices, mace.
nutmegs.
cloves.
pepper.
pimento.
Spirits, brandy.
gin.
rum.
whiskey.
cordials.
Skins, dressed.
not dressed.
Straw plaits.
Steel, manufactures of.
cast, shear and German.
all other.
Sugar, brown and white clayed.
white refined.
Segars.

T.

Tartaric acid.

Teas.

Tin, in plates or sheets.

Tobacco unmanufactured.

Toys.

W.

Watches.

Wines, of France.

Spain.

Portugal.

all other countries.

Wool, unmanufactured.

Wool, manufactures of.

baize.

blankets.

Woolen hosiery.

listings.

Woolen shawls.

carpeting.

Worsted stuff goods.

shawls.

yarn.

binding and bags.

Wood, manufactures of.

lignumvitæ.

mahogany, cedar and

grenadillo.

White lead.

Z.

Zinc, in sheets.

manufactures of.

Non-enumerated, at each rate
per cent.

[To accompany entry, Form No. 1.]

Form 12.

CUSTOM-HOUSE,
Collector's Office, 1848.

To the Inspector of the Port:

You are directed to send to the United States bonded warehouse
No. street,

[Here describe the merchandise.]

imported by in the master, from
Collector.

[To accompany entry, Form No. 5.]

Form 14.

District of

I, , do solemnly, sincerely, and truly swear, that the goods described in the entry, now delivered by me to the collector of this district, are the identical goods mentioned in said entry, and that said goods are the same in quality, quantity, value and package, wastage and damage excepted, as at the time of original importation: So HELP ME God.

Sworn to this day of 184 ,
before me

Collector.

[To accompany entry, Form No. 2.]

Form 13.

District of

CUSTOM-HOUSE, 184 .

To the Storekeeper of the Port:

You will deliver to

[Here describe the merchandise.]

imported into this district in the 184 ,
by in the master, from

Collector.

Naval Officer.

.

Form 15.

Collector.

Storekeeper.

Form 16.

Collector.

Naval Officer.

[To accompany entry, Form No. 9.]

Form 24.

DISTRICT OF

PORT OF

Custom-House,

184 .

To the Storekeeper of the Port :

You will deliver for transportation to Canada

[Here describe the merchandise.]

imported into this district on the

184 , by

in the

whereof

was master, from

and warehoused according to law.

Collector.

Naval Officer.

Form 17.

District of

Port of

I hereby certify that the merchandise marked and numbered as follows has been received and rewarehoused at this port:

[Here insert the goods.]

Collector.

NOTE.—When the duties are paid immediately on arrival at destined port, insert the words “the duties paid” in place of “rewarehoused.”

Form 22.

184 .

To

Collector of the Port of

The merchandise marked, numbered and as follows, viz:

[Here insert the goods.]

having arrived at this port by inland transportation in bond to be exported from warehouse to Canada, you will please take possession of the same for examination and exportation.

[To accompany entry, Form No. 9.]

Form 23.

District of

Port of

I, _____, solemnly, sincerely and truly swear that the goods, wares and merchandise described in the within entry now delivered by me to the collector of the customs for the port of _____ are truly intended to be transported in bond by me to the port of _____ according to the provisions of the warehouse act, and from thence are to be exported by me or my agent to the port of _____ in Canada, without the limits of the United States, and are not intended to be relanded within the limits of the United States. I further swear that, to the best of my knowledge and belief, the said goods, wares and merchandise are the same in quality, quantity, value and package, wastage and damage excepted, as at the time of importation: So **HELP ME GOD.**

Sworn to this _____ day _____ of _____
before me,

Collector.

[To accompany entry, Form No. 4.]

Form 18.

District of

I, _____, do solemnly, sincerely and truly swear, that the goods, wares and merchandise described in the within entry, now delivered by me to the collector of the customs for the port of _____ are truly intended to be exported by me to the port of _____ without the limits of the United States, are not intended to be relanded within the limits of the United States. I further swear that, to the best of my knowledge and belief, the said goods, wares and merchandise are the same in quality, quantity, value and package, wastage and damage excepted, as at the time of importation: So **HELP ME GOD.**

Sworn to this _____ day of _____ 184 _____,
before me

Collector.

[To accompany entry, Form No. 4.]

Form 19.

DISTRICT OF

Custom-House,

184 .

To the Storekeeper of the Port:

You will deliver to the surveyor of the port for exportation

[Here describe the merchandise.]

imported into this district on the 184 , by
in the master, from

Collector.

Naval Officer.

[To accompany entry, Form No. 4.]

Form 20.

CUSTOM-HOUSE,

184 .

To the Surveyor of the Port:

You will direct an inspector to examine the goods described in entry, and, if found to agree exactly therewith, to superintend the lading thereof on board for , of which, when completed, he will grant a certificate.

Collector.

Naval Officer.

[To accompany entry, Form No. 4.]

Form 21.

PORT OF

184 .

I, , have examined the goods described in the within entry, and finding them to agree therewith, they were laden under my supervision on board master, for

Inspector.

Form L.

UNITED STATES WAREHOUSES,
Port of

I hereby certify that the following goods, marked and numbered as per margin, entered for warehousing by , have been deposited in store No. street, under the provisions of the warehouse act, dated August 6, 1846.

Marks and Nos.	Description of Goods.

COLLECTOR'S OFFICE, Custom-House,

184 .

Form 25.

To , Collector of.

SIR: I request that the merchandise now entered by me to be warehoused as described in the within entry, per from may be deposited in store No. street, and I do hereby constitute and appoint as my agent, for me, and in my name, to have the joint custody of such goods, and possession of the key to said premises allowed to the importer, under the provisions of the act of August 6th, 1846, and the regulations of the Secretary of the Treasury made in pursuance thereof.

[To be signed by importer.]

NOTE.—This request of the importer must in all cases be written on the warehouse entry itself, and not on a different paper and attached thereto.

B.

REPORT OF COMMISSION TO EXAMINE INTO THE OPERATION OF THE
DEBENTURE LAWS.WASHINGTON, *March 3, 1848.*

SIR: The undersigned, in compliance with your suggestion, proceed to lay before you the great facilities now existing for fraud, under our debenture laws, and also to specify in detail how they may most easily be effected. The requirements prescribed in the acts as to proofs of identity, with original importations of goods to be exported, are, from their very nature, in a port of large business like the principal ports in the United States, almost, if not entirely, impossible of execution. The law requires that when a person intends to export goods for benefit of drawback, he shall make entry thereof before the collector, who, when the party has made oath, designates some part of the goods so to be exported to be examined by the appraisers, on whose report, and on bond being taken to land the goods in a foreign country, are allowed to be sent on board a vessel in custody of an officer. On the sailing of which, a debenture certificate issues, payable in ninety days. The presentation of a certificate from the port of destination, verified before the American consul, of the goods being so landed, cancels the bond.

The following, the result of diligent inquiry in the matter, will give some idea of how frauds may be committed.

1st. From the improvement in American manufactures, and the imitation by our manufacturers of the foreign article, the American article may with great ease be substituted for the foreign, and with but little risk of detection. If the original packages cannot be procured, others can be made to imitate them, and packed with the American fabric, or with a different foreign fabric from the original contents. The only guide the appraiser has, is an invoice passed, it may be, nearly three years before, of certain goods, costing a certain price; the goods presented to him answer the description, the packages correspond with marks and numbers, and the exporter swears to the identity; he sees nothing to impair this evidence, and therefore passes them. It will be seen at once the utter impossibility of detecting frauds in such cases; and when it is considered that even the best judges are at loss to distinguish foreign from domestic fabrics, as regards many descriptions of cotton goods, woolens, segars, sheet-iron, and a great variety of other articles, and that an appraiser is called upon to examine goods which persons, claiming to be of high standing, swear to be of foreign manufacture, he is almost constrained to believe them. Experience at the different custom-houses shows the daily attempts to commit frauds on the revenue through importations, notwithstanding the vigilance used. It is but reasonable, therefore, to suppose, that with an opening like this, known to every one in trade, that many attempts must have been made, and the perfect ease and facility of committing such frauds is evidenced by the fact that few, if any, attempts have yet been detected.

2d. The drawback law, extending over a period of three years, and

goods being permitted to be shipped from one port to another to enjoy its benefits, it follows that even the check which might exist in the memory of an appraiser is lost. The death of the appraiser who originally examined the importation, or change of the officer from other cause, entirely prevents the effect of such check. Besides, a person attempting to commit fraud will get another appraiser, or an assistant appraiser, to make the required examination. Even should the original appraiser reëxamine them, from the multiplicity of business it is almost impossible that he should retain a recollection of any particular lot of goods; and even if he had doubts, he can bring nothing but mere suspicion against the positive oath of the exporter, who by the very magnitude of the charge is thus protected in his fraud.

3d. After the goods have passed the appraiser, they are placed on board a vessel by an officer, who there leaves them; the vessel is then placed, in most ports, in charge of a district officer, who has sometimes forty or fifty vessels in his district. From the constant passing and repassing of goods on our wharves and piers, the merchandise might even be landed at midday, but at night the landing in boats from the wharf, or when the vessel is anchored in a river, is perfectly practicable, and no doubt often done.

4th. As before remarked, twenty days after date of the vessel's sailing, the drawback is paid to the claimant; the only hold the Government then has is a bond to land the goods in a foreign country. This requires a certificate of landing to cancel. The experience of every merchant will prove the utter worthlessness of this, as a means of safety. Certificates can be obtained of any description at most foreign ports for a small bribe. The parties appear before the consul and verify the certificate. He has no means of knowing whether the transaction be an honest or dishonest one.

Government has wisely provided that wines and distilled spirits entitled to drawback should be kept, while in the country, in the custom-house stores. The liability to alteration of contents, and the almost impossibility of detection, in their wisdom requiring it. The same rule applies with equal force to other articles; the same difficulty of detection applies to all cases where American fabrics have entered into competition with foreign. The warehouse act, giving great facilities to importers, removes the only objection that could be made against extending the rule now applied to wines and distilled spirits, to all other articles. Every facility exists for the sale of merchandise in warehouse, and no importer could justly complain of being compelled to keep goods there intended to be exported, he having the same command of markets in warehouse as in his own store. No complaint has been made of any injury inflicted on the importers of wines and distilled spirits by their being compelled to adopt this course; no obstacles exist to their effecting sales, and no greater expense is incurred, nor would any injury be done by the extension of the rule. Experience has proved the wisdom of the practice in the instance of wines and spirits, by its putting a stop to the great frauds which led to its adoption, and it is confidently believed by us, that like results would follow its extension; besides relieving the

Government of an expense of thirty to forty thousand dollars per annum, which the execution of the present laws require.

In the opinion of the undersigned, the principal means of committing frauds are in the first class named; these would be certainly removed by keeping the goods in warehouse. The landing after shipment can be prevented by regulations, the other cannot. Likewise the shipment of goods from the country, and the validity of the certificate from a foreign port becomes a secondary consideration.

The following statement shows the amount of drawback on foreign goods exported, and bounties paid, from 1840 to 1847, inclusive.

We have the honor to be, with great respect, your obedient servants,

CHARLES C. WALDEN,
JAMES W. BREEDLOVE.

Hon. R. J. WALKER,
Secretary of the Treasury.

STATEMENT.

Year.	Debentures on foreign goods.	Bounty on refined sugar.	Bounty on refined spirits.	Bounty on pickled fish.	Remarks.
1840..	\$1,326,718 26	\$523,263 45	\$26,233 88	\$4,953 90	Year ending 31st December.
1841..	882,724 30	632,396 42	40,684 42	4,760 40	do. do.
1842..	1,293,641 43	89,447 39	31,066 89	5,629 30	do. do.
1843..	494,207 21	8,426 04	12,699 70	3,315 05	Six months, to June 30, 1843.
1844..	1,461,822 74	71,851 80	26,032 52	6,633 60	Year ending 30th June.
1845..	1,782,295 46	74,371 81	21,740 28	4,174 20	do. do.
1846..	1,880,503 53	164,345 02	11,477 69	5,540 60	do. do.
1847..	1,117,945 98	56,836 34	3,318 40	6,488 20	do. do.

C.

Report of the Committee on Wharves of the Board of Aldermen of the city of New York, relative to the erection of a great Pier in the North River, made December 7, 1836.

The committee on wharves, slips and piers, to whom was referred* so much of the message of his Honor the Mayor, of June 13, 1836, as relates to wharves, &c., also the message of the same officer, communicating the proceedings of the citizens at a meeting held at the City Hall, on the 5th day of May, 1836, for considering the proposition to construct a great pier and basin in the North river, and which committee were also requested to obtain surveys, &c., of certain portions of the North river, respectfully report:

That they entered upon the duties assigned to them, and have deliberately and impartially pursued their investigations, endeavoring, at all times, to regard most scrupulously the rights of all the citizens, and the requirements of this city, as well as to consult and to act for the present and future interests of all. The researches and examinations of the committee have been the more extended, and their statements the more particular, from a conviction that upon the action of the Common Council depends much of the growth, future grandeur and prosperity of this commercial metropolis.

It is well observed by the Mayor, in his message of July 18, 1836, "That the importance of the commerce of the city of New York is universally admitted, and any measure to give increased facilities to shipping, should have due consideration." The subject of suitable berths and other conveniences for vessels, has for many years received the anxious attention of many of our most useful citizens, as well as the serious deliberation of the City Councils. But no definite acceptable propositions have been heretofore submitted for adoption; no plan suggested nor proceedings had, whose object was to change the practice to this day, and at present, pursued of extending small short piers across the currents from the shore into the bay and rivers. In 1832, the growing deficiencies of wharf and slip room, had become so generally manifest, that serious wishes were entertained to extend and improve our commercial accommodations; no thought, however, of any aid for the shipping interest of the North river was therein contemplated, as will be seen by the following resolution, adopted by the Mayor and Common Council in March, 1832:

"*Resolved*, That the Street Commissioner be, and he is hereby authorized and required to obtain information, by plans, profiles, elevations, drawings, and descriptions of coffer dams, stone piers, wharves, &c., adapted to the present situation of the East river."

In pursuance of this resolution, Benjamin Wright, Esq., then Street Commissioner, reported, that "he had opened a correspondence with gentlemen in all situations where he believed useful and important information might be obtained." But in none of them was any suggestion made for substantial relief for those using the great and valuable waters of

the North river. Among other things, Mr. Wright mentions "that of the present piers or wharves, the supports occupy in the whole extent rather more than half the water way, (say generally five-eighths.) This occasions deposits against the solid blockwork part of the piers, mud accumulates and fills in part the spaces left between the blocks, thus checking the passage of the current caused by the flux and reflux of the tide."

In his communication to Mr. Wright, Mr. Renwick states, that "the very imperfect and faulty mode in which our wharves and piers are constructed, excited my attention from the moment I first saw the aquatic structures of Europe." Again, "I cannot but believe that in the narrower parts of the East river, it will be of vast advantage to remove the masses of stone that have been thrown in to form blocks. These have, in many cases, collapsed from the destruction of their wooden enclosures. They have thus impeded the current to such an extent that great deposits have ensued, and the basins between our wharves have been filled, in many places, to such a degree that even small vessels will hardly float where the water was formerly of great depth." In conclusion, he remarks: "I shall gladly be an humble instrument in endeavoring to wipe off the disgrace that now so justly attaches to the citizens and public authorities of New York, of having, by every attempt that has yet been made in the way of engineering, done injury to, and, in some cases, almost wholly destroyed the unrivalled advantages of situation that they have derived from the natural circumstances of the position of our city." In 1832 the Common Council likewise declared that it was a "fact of great notoriety, that piers and wharves, as now constructed of timber, are temporary, and generally endure only from fourteen to seventeen years before they are destroyed by worms." The whole proceedings of the Common Council of 1832, and the correspondence consequent thereon, related to the "formation of plans for stone wharves or moles, extending from the shore two or three hundred feet into and crosswise of the stream;" in fact, nothing else than an attempt to build and rebuild "with stone the present piers in the East river." But finding the "formidable difficulties to be encountered in the erection of such stone wharves, the laying of heavy stone work under a head of from fifteen to thirty feet of water," no attempt at improvement was adopted. Coffer dams and diving bells were admitted to be the only mode of performing the work, and "the expense and difficulties of building with them under great depth of water were admitted to be insurmountable obstacles." A plan of building by hydraulic lime and stone, as practiced by ancient nations, was suggested by Professor Renwick, and several plans for building wharves were submitted by Mr. W. Serrell, a respectable civil engineer of experience. He also proposed to continue the present system of extending wharves from the shore into the rivers, but to use stone instead of wood in the construction of them. And in concluding the whole, Mr. Wright says: "I cannot close this report without expressing a strong desire which I feel to see some project commenced which shall render the East river more convenient—which shall do away, eventually, with the wooden wharves, and add to the preventives against sickness, which the mass

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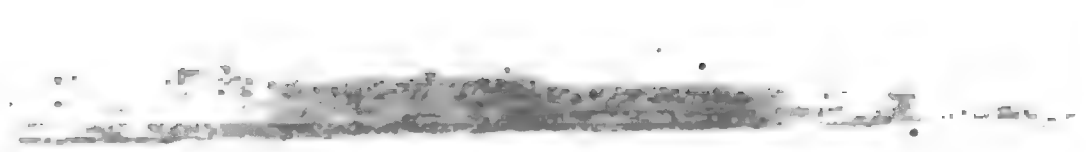
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small degree, to the wealth and power of Syracuse, of Carthage,
Tyre, and of Alexandria. The numerous fleets of the mighty nations
of former ages could not have existed without their protection; and in
later times they were occasionally provided by the Government. And
at the present day piers, moles, breakwaters, and wet docks are a part
of the business and policy of every nation laying claim to be ranked
among those of acknowledged wisdom and prudence. For the greater
safety and convenience, and with a view to the increase of their com-
merce, the English people have constructed, at an almost incredible



‘ of decaying timber around our wharves and bulkheads is well prepared
‘ to generate.”

During the last year, a resolution was offered in the Board of Assistant Aldermen, proposing, for the first time, that the safety and utility of the harbor on the west side of the city should be secured by the erection of a stone pier, or breakwater, or mole, parallel, or nearly so, to the shore, and at a sufficient distance from the present piers and slips to form a large and commodious basin. This was referred to the Committee on Wharves, who reported, that they, “ have been duly impressed with the
‘ very great importance of this subject, not only in regard to the magni-
‘ tude of the works proposed, but also with reference to the interests of
‘ the city of New York, which your committee believe are intimately
‘ connected with the providing a sufficient number of wharves and
‘ slips to accommodate the increasing commerce of this city; and they
‘ earnestly recommend to the Common Council the propriety of speedily
‘ extending, and that to a much greater degree than has been done, those
‘ accommodations for our shipping.”

The subject of that great pier or breakwater is again submitted to the serious consideration of the Common Council, and has been referred to this committee. For many months this matter has attracted the almost universal attention of this city; and on the 5th of May last, at a large and respectable meeting of merchants and others, convened at the City Hall, it was, after examination and consideration, unanimously

“ *Resolved*, That the present accommodations for vessels in the waters
‘ adjoining the city of New York are very insufficient, and that such
‘ accommodations are daily becoming less adequate to the wants of our
‘ commercial business, and that it is our duty and our interest, more
‘ rapidly than heretofore, and more extensively, to make provision for
‘ the reception and protection of our shipping.”

And the same meeting further unanimously resolved as follows:

“ That we view with lively approbation the proposed construction of
‘ a great pier in the North river, thereby forming a capacious and safe
‘ basin for every description of vessels at all seasons of the year;” and the Common Council were also requested to consider and determine whether the same should be built by the city or by a company to be incorporated for that purpose.

Piers, moles, or breakwaters, of great extent and of great cost, are not new or untried appendages of large naval or commercial depôts. Evidences of this truth are found amid the ruins of the Piræus, as well as along the Nile, the Indus, and the Ganges. They contributed, in no small degree, to the wealth and power of Syracuse, of Carthage, of Tyre, and of Alexandria. The numerous fleets of the mighty nations of former ages could not have existed without their protection; and in later times they were occasionally provided by the Government. And at the present day piers, moles, breakwaters, and wet docks are a part of the business and policy of every nation laying claim to be ranked among those of acknowledged wisdom and prudence. For the greater safety and convenience, and with a view to the increase of their commerce, the English people have constructed, at an almost incredible

expense, extensive and permanent stone docks and wharves at London, Liverpool, and other British ports, and even in British India. At St. Petersburg, in Russia, there is one quay of the granite similar to that of Quincy, of four miles in extent along the Neva. "In Havre there is 'but little worth seeing, save the docks, which have, at great expense, 'been made by man; here is no natural harbor, but one is made, as it 'were, in the shape of a delta, in the heart of the city, from which an 'artificial channel leads out into the mouth of the river, and an entrance 'to which, as declared by a very intelligent traveler, is secured by a 'long and noble pier.'" And the same declares that these docks are a stupendous achievement of the art of man. They will contain several hundred vessels. The Government are about adding to them.

Genoa, well known as a rich maritime city of Italy, has a semi-circular harbor, the diameter being about 1,000 fathoms. It is artificial, being formed by two gigantic moles, having opposite directions.

The bay of Gibraltar is spacious, and being protected from all the more dangerous winds, affords a convenient station for ships; and two moles have been constructed, at a vast expense, for the protection of the shipping. The ancient Tanjis, now Tangiers, opposite to Gibraltar, was furnished with a pier. Leghorn has an outer harbor, protected by a fine mole, and a small inner harbor, or basin.

The harbor of Malaga is protected on its eastern side by a fine mole full 700 yards in length.

The harbor of Naples is formed by a mole built nearly in the form of the letter L. The port of Odessa, in Southern Russia, is artificial, being formed by two moles, and calculated to contain about 300 ships.

In Palermo, a fine mole forms a convenient port; and Trieste is protected by a mole.

Ancient Syracuse is said to have contained within its own walls (what no city ever did before or since) fleets and armies that were the terror of the world. It had two harbors, separated by an island, and prepared by moles to effect the above purpose.

The city of Rhodes has a fine harbor formed by a mole.

Smyrna, on account of the extent and convenience of its harbor, has become the common rendezvous of merchants from the four parts of the world, and the centre of their commerce.

Ancient Tyre was called "strong in the sea;" and Alexander the Great reached it and took it only by constructing a gigantic mole of stone, three-quarters of a mile long, leading to it from the main. This was actually built, for the most part, in the form and manner that will hereafter be proposed for the great pier of the North river, by placing a heap of stone in the sea that was 200 feet wide on its top or surface, clear of high water, or rather of rough water, as there is little or no tide in the Mediterranean. This was done about 2,200 years ago; and yet we are informed that that mole or pier remains, in most respects, as when left by the conquering legions of its founder.

The Piræus, near Athens, had three basins formed by piers.

At Alexandria, (the pride of him who gave name and greatness to that city,) a mole of a mile in length, called Hepta Stadium, stretched from the

continent to the Isle of Pharos, and divided the great harbor into two. A dyke, drawn from the island to the rock on which Pharos was built, secured it from the westerly winds.

In Dublin, the people and Government were long since alive to this subject. A writer says, that "as the bay of Dublin was often difficult of access, and as the bar was a great impediment to the sailing of the packets at a fixed hour, the attention of Government was directed to the forming of a harbor on the north side of the peninsula of Howth, and in 1811 a fine pier was erecting for this purpose." And he says also, "the river was formerly greatly improved, for such vessels as did not draw too much water to cross the bar, by a prodigious work on the south side of it, called the 'South Wall,' " which extends from the point of Ring's End to the light-house, three miles. It is formed of large blocks of granite, strongly cemented, and strengthened with iron cramps.

In this country, the providing of proper wharves or quays for the shipping has of late attracted much attention. Many years since a pier was built at New Haven, in Connecticut, and has proved of essential benefit to that city.

In Boston, Massachusetts, are several wharves that may well be ranked among the best structures of this description in the world. The following is a brief account of them:

Long Wharf is 1,752 feet long, and 202 feet wide at the end. There are 75 stores on it. It was begun in 1707.

Central Wharf was begun in 1817, is 1,340 feet long, and has 54 stores on it; and India Wharf, begun in 1808, has 34 stores, under which are boxed cellars, with which all the others are also provided. Some idea of the value of those wharves may be obtained from the annual valuation made by the assessors of Boston, for the purpose of taxation, the past year, viz:

Long Wharf corporation was assessed at.....	\$300,000
Central Wharf.....do.....do.....	350,000
India Wharf.....do.....do.....	200,000

and each was thus assessed exclusive of the stores. The stores must be worth from two to three hundred thousand dollars more. These piers are justly the pride of that city, and are a source of profit to the enterprising proprietors. But had they yielded to the projectors little or no income, still their effect upon the growth and value of the city would have been known and admitted.

In Albany, in 1825, a pier was completed of about 4,300 feet in length, 80 feet in width on the surface; encloses a part of the Hudson river there, forming a basin in front of the city, which contains an area of about 32 acres. This pier and the bridges cost \$119,980. The pier consists of timber and earth; that is, two parallel docks, 80 feet apart, resting on the bottom of the river, and filled in with earth between. Two parallel cribs were sunk, and connected by cross ties to prevent spreading. Previous to the building of this pier, it was unsafe, and indeed dangerous, for any vessel to be laid up at Albany for the winter. The moving of the ice in the Spring was almost sure to injure everything in the stream.

The formation of piers would seem to be determined upon for Oswego,

Dunkirk, Van Buren harbor, and Michigan City; and it is in contemplation to form a harbor for Buffalo, by extending a breakwater from near the light-house towards Black Rock.

Before proceeding to specify the arrangements which they intend to recommend for the benefit of the city, the committee do not doubt that a rapid glance at the history of New York will be acceptable; as, in order to judge best of what we can do, we do well to notice what has already been done.

From various authorities, it appears that the Hudson river and this island were discovered in the year 1609.

That in 1612 New Amsterdam, now New York, was founded by the Dutch; and that as early as 1610, the Dutch West India Company sent a ship to Hudson river to trade, and that the first emigrants devoted themselves exclusively to traffic. In 1644, the first City Hall was erected, on the corner of Pearl street and Coentje's slip.

In 1644 the place was taken by the British.

In 1673 it was retaken by the Dutch; and during this year the first post-rider commenced his trips to and from Boston once in three weeks.

In 1674 the British retook this place.

Until 1676, the ferry-boats came up Broad street to Garden street, now Exchange Place.

In 1688, the assessors valued the whole property of the city at \$350,000.

In 1699, the population of the city was 6,000.

In 1774, it was 22,750.

In 1783, the population was 25,000; in 1790, it amounted to 33,131; in 1800, to 60,489; in 1810, to 96,373; in 1820, to 123,706; in 1830 to 213,000; and in 1836, to about 300,000.

By reference to Bradford's map, of the year 1728, it appears there were ship-yards at the foot of Whitehall street. At that day many accommodations were provided for shipping in the East river, but none in the North river, except at the foot of Thames and Cortlandt streets; and no street but Lumber street running north and south and west of Broadway had then been laid out, and Frankfort and Liberty streets were the two most northerly streets.

By reference to Duyckinck's map of 1755, it is seen that there was no increase of places or berths for vessels on the North river. In 1732 the first stage began to run between New York and Boston, and was fourteen days on the journey.

On the 21st of September, 1776, 492 houses, (being one-eighth part of the city,) were burned.

December 18, 1804, a great fire destroyed forty stores and dwelling-houses on Wall, Front and Water streets, and property to one or two millions of dollars.

In 1811 there was a great fire in Chatham street; and in 1835, on the 16th of December, the great fire—loss twenty millions dollars.

In 1791 the exports from New York to foreign ports amounted to \$2,505,465. A talented English author declares, that in 1832 the value of the merchandise laded and unladed in this port was estimated at \$100,000,000 to \$120,000,000; and that in that year the number of

vessels in this port, in the busy season of the year, varied from 500 to 750, exclusive of fifty steam packets; that the number of arrivals from foreign ports amounted, in 1832, to 1,808, and the coasting arrivals were then between 4,000 and 5,000; and that the total value of the imports into the United States in the year ending 30th September, 1832, was \$101,029,266, of which no less than \$53,214,402, or more than one-half of the whole, were imported into New York.

The same author remarks, that the customs revenue on the goods paying duties imported into this city amounted, in 1832, to \$13,000,000, while the total customs revenue of the United States seldom exceeded \$22,000,000; that the value of the exports from New York, for the year ending 30th September, 1832, amounted to \$26,000,945, being between one-third and one-fourth part of the total exports from the United States for that year; that the tonnage of New York was then greater than that of Liverpool, or any other city, with the exception of London; that the registered tonnage belonging to this port, on the last day of December, 1831, amounted to 122,458 tons, and the enrolled and licensed tonnage to 163,980 tons, making a grand total of 286,438 tons, being between one-fifth and one-sixth of the whole tonnage of the United States!

On referring to the report made by the Secretary of the Treasury of the United States during the last session of Congress, it will be seen that in 1834 the total registered, enrolled, and licensed tonnage of the United States amounted to 1,758,907 14.95 tons; that the registered tonnage of New York was 178,022, and the enrolled and licensed tonnage 181,199—total tonnage of New York 359,222, or more than one-fifth of the whole tonnage of the United States. And by the same able report it will be seen that the total value of the imports into the United States during the year ending 30th September last, amounted in value to \$149,895,742, of which there were imported in American vessels \$135,288,869, and in foreign vessels \$14,606,877. The exports during the same year amounted to \$121,693,577, of which \$101,189,032 were of domestic, and \$20,504,495 of foreign articles. Of the domestic articles \$79,022,746 were exported in American vessels, and \$22,166,336 in foreign vessels. Of the foreign articles \$15,112,445 were exported in American vessels, and \$5,392,050 in foreign vessels. Of American shipping, 1,352,653 tons entered, and 1,400,517 cleared from the ports of the United States. Of foreign shipping, 641,310 tons entered and 630,824 cleared. The registered tonnage, as corrected at the Register's office, for the year ending December, 1834, is stated at: 857,438 42.95 The enrolled and licensed tonnage at..... 783,618 65.95 And the fishing vessels at..... 117,850 02.95

Tons.....1,758,907 14.95

Of the registered tonnage there was employed in the

whale fishery 108,060 14.85

The total tonnage of shipping built in the United States during the year 1834 was—

Registered..... 52,622 60.95

Enrolled 76,707 22.95

Tons..... 118,330 37.95

And the value of the imports to this city for the year ending the 1st October, 1835, in American vessels, was..... \$82,783.359
In foreign vessels was..... 5,407,846

Total..... \$88,191,305

The value of exports for the same year was as follows:

Domestic produce.

In American vessels..... \$19,126,513
In foreign vessels..... 2,581,354

Total..... \$21,707,867

Foreign produce.

In American vessels..... \$6,584,978
In foreign vessels..... 2,052,419

Total..... \$30,345,264

of domestic and foreign produce.

The manner in which these extensive commercial transactions have enriched this city, may at once be estimated by a view of the city itself, and by the increase in its value, as seen by the following

Comparative view of Valuation and Taxes since 1805.

Years.	Valuations.	City taxes.
1805.....	\$25,645,867	\$127,946 87
1806.....	26,529,630	127,814 97
1807.....	24,959,955	119,155 09
1808.....	25,118,720	138,984 18
1809.....	24,782,267	130,027 39
1810.....	26,436,370	129,727 15
1811.....	26,045,730	176,978 25
1812.....	26,245,040	171,920 17
1813.....	27,640,230	171,726 94
1814.....	82,901,497	214,225 09
1815.....	81,636,042	197,910 73
1816.....	82,074,200	180,653 94
1817.....	78,895,735	216,720 44
1818.....	80,254,091	255,740 79
1819.....	77,113,061	250,140 21
1820.....	69,530,753	270,361 19
1821.....	68,282,070	259,430 30
1822.....	70,289,144	302,105 61
1823.....	70,940,820	351,814 36
1824.....	83,075,676	353,328 89
1825.....	101,160,046	336,863 82
1826.....	107,477,781	383,758 89
1827.....	112,211,926	437,692 02
1828.....	114,019,533	485,751 72
1829.....	112,526,016	507,107 24

Years.	Valuations.	City Taxes.
1830.....	125,288,518	509,178 44
1831.....	139,280,214	562,104 05
1832.....	146,302,618	665,385 74
1833.....	166,491,542	971,865 61
1834.....	186,568,511	835,605 49
1835.....	218,723,703	965,602 94
1836.....	309,500,920	1,085,130 44

For the commercial marine of such a city—so lately a wilderness, so rapid in its advancement in business, and so abundant in resources, the commercial metropolis of our mighty Republic—we are called to provide adequate and safe places.

Before, however, the committee proceed to state their views upon that great and important subject, they will ask an examination of a short sketch of the history of our wharves and slips, and of their present condition. They were generally put up as demand for them proved the necessity; built by contract, and done by the job, frequently in great haste, and often at an unfavorable season, without a suitable examination of the bed of the river. Some are new; the others are either sunk, bent, rotten, broken, or injured. A few days since, this very corporation directed nearly \$40,000 to be expended as soon as possible, to preserve a few of them from destruction. And even when this has been faithfully done, many of them will be in a condition that would forbid their use by prudent owners and careful agents of valuable ships and cargoes. Being, in almost all cases, built across the current, scarcely one of our frequent storms passes without doing damage to the corners, ends, or other parts of some of them. Their slender protection for the present shipping is apparent; and their small dimensions are subject of daily remark and regret. But there is another difficulty. The slips are constantly becoming filled with sand, earth, shells, mud, rubbish, and other obstructions. The Mayor mentions the numerous complaints on this head. His language is equally pointed and instructive on this subject, and that of berths for shipping. Among many other admonitions, he says: "It has been represented to me that 'the private slips, in the lower part of the city, require immediate attention; and I have reason to believe that both the convenience and the 'health of the public will be advanced by the adoption of early measures to cleanse and purify them. The immense and steadily-increasing 'value of the commerce of the city will commend this subject to your 'attention; and I feel assured that you will rapidly provide all proper 'facilities, and remove all impediments, with a view to accommodate 'interests of such magnitude." And on a personal inspection, the committee find those complaints true and daily increasing. The cleansings must be frequent and of considerable duration; and these interrupt, for some time, in each case, the use of the slips where the machines are in operation. And so expensive and so difficult has it been to accomplish this object fully at all times, and so anxious have many been to continue South street, that our places for the use of small craft, market-boats, and ships of every class, have been greatly diminished within a few years,

by allowing obstructions to accumulate in various slips, and finally filling up the whole, or parts of them. Several instances of this fact above Fulton slip might be mentioned; and below, we can all witness to this, particularly in Burling slip, Coffee-House slip, Old slip, Whitehall slip, and Rector slip. Great part of these, from time to time, have been withdrawn from the purposes originally designed, and substitutes not provided. Our ordinances in this particular, too, have been and are of a character to prove our want of liberality in furnishing convenient accommodations. Certain kinds of vessels have been forbidden to enter many parts of our docks under severe penalties. To this should be added the fact, that since the present system of piers was adopted, the size, quality, and nature of our shipping have essentially changed. And the committee have lately learned that an application, for some time before the Common Council, for extending West street to the Battery, is again to be urged, and that one of the principal reasons to be pressed for the measure is the shallow state of the slips, which would be taken by the improvement, between the Albany basin and the Battery. This would greatly diminish our piers and slips. And in regard to the condition, expense, and income of our present slips and wharves, we will add the following:

By reference to the special report of the Comptroller, and on examining the amount of moneys laid out during the last fifteen years only, for the wharves, slips and piers belonging to this city, and wholly exclusive of those belonging to private individuals, the committee find, that since the year 1820 this city has paid out \$842,894 13; that of this sum \$76,301,56, besides some contingencies, were paid for cleaning the mud from the few slips belonging to the corporation, and which, probably, was allowed to stand as an argument for filling up many which were once the most valuable docks of the city.

The sum of \$226,138 53 were also expended in the same time in imperfect repairs of our scanty piers, besides various salaries, &c., and \$523,404 90 in the building of some new wooden piers for the city. Still larger sums have probably been expended during the same period, for the same purpose, by the owners of the private wharves, showing that enormous sums must have been disbursed in a short time for our very insufficient, decaying, and fleeting accommodations.

By a further inquiry at the Comptroller's office, it is found that the income of this city, during the last eleven years, from their wharves, piers, and slips, has been as follows:

1826.....	\$40,852 50
1827.....	45,317 95
1828.....	43,242 15
1829.....	42,637 50
1830.....	51,428 94
1831.....	29,433 12
1832.....	47,311 18
1833.....	47,519 50
1834.....	54,023 34
1835.....	53,900 18

By which it will be observed, that for a great number of years the expenditure for our piers and slips has been more than the receipts; and one day's personal inspection of them will prove, beyond contradiction, that the same consequences, and indeed worse than the past, must and will continue to be true of them. They in reality produce nothing, and, beyond expenditures upon them, never can. And it must be noticed, that notwithstanding the extensive annual disbursements the amount of rents for them has increased but little. Every year renders our present system, in this particular, more objectionable.

It is true, that while the business of this thriving city has been rapidly extending, the size of our ships has increased, and the character of its shipping has changed. But for this latter circumstance, our docks would have been more insufficient than they now are. Vessels propelled by steam, and carrying large freights without the aid of canvass, have for some time transported in various directions, by the aid of few hands, the merchandise that would have required many times the number of other vessels to have done the same, and several times the wharf and slip room for the vessels doing it. There is a new and extraordinary state of things produced, also, by the kind and mode of our business now transacted at our wharves. Owing to the crowded state of many of our slips, we have for many years had ordinances for excluding certain craft from some of them. Sec. 1 and 8, title 2, chap. 34, City Ordinances.

The committee will here introduce, as the best evidence of the very imperfect state of our accommodations as compared with our business, some statements placed in the hands of the corporation while they had under consideration, in February, 1836, the application of C. Vanderbilt to have a grant for exclusive use of the northeast side of the pier No. 22, East river, for his eastern steamboats, together with half of the water of the basin adjoining. On that occasion a remonstrance, signed by Messrs. Jonathan Goodhue & Co., and other merchants, was presented. Its statements may be implicitly relied upon. It exhibits, by a single and short history of the doings of one line of packets, what must be the enormous business now and hereafter to be transacted in this city by the various shipping visiting our harbor. Among other things, it sets forth that "the average value of the outward cargo of the eight ships of the old 'line of Liverpool packets is not less than \$40,000. These eight ships 'perform three voyages each per year, and the twenty-four outward cargoes 'thus amount to the sum of \$960,000. And from the returns in the 'custom-house, and other correct sources of information, it is ascertained 'that the average value of the inward cargoes (1835) of the ships Columbia, 'South America, Orpheus, North America, Caledonia, Europe, England 'and Hibernia, during that year, (twenty-four voyages,) was \$436,000; 'making the total value of the twenty-four inward cargoes, during one 'year, \$10,464,000. Amount of outward and inward cargoes during one 'year, of those eight ships alone, about \$11,500,000."

And this remonstrance was accompanied by the following statement:

“ *To the honorable the Mayor, Aldermen, and Commonalty of the city of New York:*

“ The undersigned, harbor-masters of the city of New York, respectfully certify and make known to your honorable body, that there are now only sixty-eight berths on the East river (exclusive of the public docks and slips, and which are appropriated to some vessels employed in the coasting trade, and to market-boats) for the accommodation of the great and increasing foreign and inland commerce of your city. That not more than thirty of these sixty-eight berths can admit ships of the largest classes, being about one hundred and fifty feet in length, and drawing from fourteen to eighteen feet of water. And the undersigned further certify, that to afford full accommodation for the shipping engaged in foreign and inland commerce, at least one hundred berths would be required.

“ To convince your honorable body of the great deficiency in accommodations, the undersigned state, that during the present winter the *St. Andrew, Ajax, Hannibal, Columbia, Huntsville*, and ———, lie ten days, on an average, at the end of the piers in the most imminent danger, as every successive tide exposes them to the danger of being sunk by the floating ice; that the value of the cargoes of these ships, thus put in hazard, could not be less, in the judgment of the undersigned, than two millions of dollars; and the value of the ships thus endangered could not be less than the sum of thirty thousand dollars each—one hundred and eighty thousand dollars.

“ And the undersigned, in view of these facts, and many others which might be enumerated, certify that, in their opinion, it is a matter of the greatest importance to the commerce of this city that at least the present limited accommodation for foreign and inland shipping should not be further restricted and further limited. All which is submitted for the consideration of your honorable body by the undersigned, harbor-masters in the city of New York.

“JOHN MINUGH,
“DAVID MITCHELL,
“SAMUEL WISWALL.

“NEW YORK, *February 27, 1836.*”

The prayer of Mr. Vanderbilt was denied.

Now, in order that the City Councils may be the better prepared to form a correct opinion of the nature, expense, and short duration of the wooden piers at present placed about the city, the committee will here refer to the following declarations of Mr. Serrell, an able engineer, as set forth in his report made to Mr. Wright in 1832. It is as follows:

“ On the question of original cost, annual repairs, usual durability, and general convenience attained under the present system, it may be stated, that it is considered each wooden pier of 300 feet long and 30 feet wide costs, on an average, \$16,000, when first erected; that after the first eight years it will cost, on an average, \$500 annually for repairs; and at the end of the sixteen years, on an average, it will require

‘to be rebuilt. Upon these data it will be found that each pier, at the
‘end of forty-eight years, will have cost, in three sums of principal out-
‘lay, annual repairs, and compound interest, upwards of \$480,000; and
‘the pier will then require building a fourth time. If a pier 300 feet by
‘30 feet costs \$480,000 at the end of forty-eight years, one of 500 feet
‘by 60 feet would cost, at the same rate, about \$1,600,000, and a new
‘outlay would then be requisite to rebuild. To this must be added the
‘constant annual expense of clearing out the mud, and other extra
‘charges attendant on the system, of which no estimate can at present be
‘formed.”

And it was conclusively shown, beyond all dispute, that to rebuild these piers with stone, requiring, as they would, the use of coffer-dams and diving-bells, &c., would cost sums altogether too large to be laid out for such trifling accommodations; and forming slips, too, that would be forever the receptacle of the filth of the city; or even if this should be remedied, they would be the depositories of the various materials that the tides and winds would always crowd together in them.

On looking over the public papers, it appears that there were in the harbor of New York on the first day of October, 1836, 101 ships, 22 barques, 93 brigs, and 41 schooners; about 65 steamboats, 30 tow-boats, 41 tow-barges, a large number of sloops, market-boats, canal-boats, and other small craft, besides rafts and other things requiring slip room. This number must yearly be increased, and it may safely be estimated, that in five years these will be more numerous by 30 per cent., and in ten by 50 per cent., and all these will be doubled in fifteen years; and places thus required for twice the number of ships now coming here, and a large portion of much greater tonnage.

And before entering upon the next topic of consideration, the committee state that already, during the summer months, and sometimes after those have passed away, as many as eight, nine, ten, and sometimes more ships, and generally having rich cargoes on board, lie side by side at the outer end of piers in the East river, waiting for a dock berth, and offering a reward for a convenient place to lade or unlade their vessels. And so constantly, and closely even, these hazardous locations are occupied, that, at last, the same operation, to some extent, takes place in the North river. During all this time there are from twenty to sixty vessels at anchor in the bay, or temporarily put in near our city, awaiting similar accommodations. These delays and exposures occasion great loss and damage to producers, shippers, underwriters, consignees and others.

The committee have thus set forth the growth of the city, and the cost, income, and present condition of its piers, &c., and endeavored to enable the corporation, by a reference to the piers of other countries, to judge what shall be considered best for ours. We have no land to furnish for excavations, our streets must not be interrupted by canals, and every foot of the island will be soon required for residences, squares, streets, reservoirs, and other uses. But it would prove a fatal error, surrounded as she is by ambitious rivalry, and competing with many cities for the great commerce of the West and South, should she refuse, or too long

delay, to provide the most liberal and inviting facilities for the commerce which offers to her its golden advantages. Those who notice the sad results of too prudent procrastination in this or other preparations, will admit that suitable measures, quickly determined upon, and speedily perfected, are necessary to secure those preferences which nature designed for us.

The propositions contained in the resolutions and proceedings referred to this committee, and as examined by them, are as follows :

To suspend hereafter the building of any, or but few, small piers from the island, and, in lieu thereof, to erect in the North river a stone island or quay, to be called the Great West pier ; to extend, in due time, from the South Battery, northerly, to Kingsbridge, or at all events as far as the interests of the city shall require ; to be built from 800 to 1,000 feet beyond the west end of the present small wharves along the North river ; to be constructed without the aid of coffer-dams, and using diving-bells only in the first five or six feet immediately below low water ; to be connected to the main land by wharves or bridges, each 250 feet wide, built of timbers and floored, upon the plan, generally, of that lately built at the foot of Marketfield street, with some additions of strength and braces, and some other particulars ; thus dividing the waters between the city and Great pier into several basins, or departments ; and the use of the connecting wharves so regulated as to afford a walk in the centre of each, a little raised, of twenty-five feet, for all people traveling to and from the Great pier, or for any other purpose ; and to allow of large sewers under the walks, by means of which the wash and filth of the city should be carried beyond the pier into the bay or river ; having on each side of said walk a cartway for vehicles going to and returning from the pier, of fifty feet each, and then leaving a quay or wharf on the upper and lower side, of sixty-two and a half feet each for the lading and unlading of vessels. All this can be done, giving more ample room, convenience, and facility for the shipping than are afforded by the docks of London and Liverpool, and without any part of the monstrous expenditures of those places for locks and dock gates, &c., because the rise and fall of our tides do not render such very expensive and troublesome contrivances necessary. There will be draws in such of the bridges as may be found necessary, and such outlets into the river, across the pier, as may be thought best for the use that shall be made of it.

Pursuant to the resolution of the Common Council, the soundings of the North river have been taken by Messrs. D. and E. Ewen, able and intelligent city surveyors, and accompanies this report. By those, the North river is declared to be at an average of at least fifty feet in depth, on the entire line, in the part recommended as the location of the above pier ; the tides at all times of moderate movement, and only from four to five feet in height ; presenting at once to the use, the improvement and the pride of the city a depth of water which, from its very position, if occupied as proposed, would never cease to be of the most ample depth, purity, and superiority.

It has also been proposed that this pier should be so constructed that

it may, when raised five feet above high-water mark, be 200 feet wide on the surface, having a cellar, finished in cement, throughout its whole length, and capable of affording a double tier of lots, of 25 by 100 feet each lot.

And it is stated that the lots would inevitably be greatly desired for public stores, and by importers and others. They could be so constructed on the pier as to obviate every difficulty and injury that now await the emptying of a vessel at our wharves; and the construction of powerful cranes thereon would hasten and cheapen the discharge of cargoes. This pier once built, other fixtures within might at any time be added, such as other wharves, &c.

It is also proposed by the resolution, that in the East river, above Corlaer's Hook, a stone pier and breakwater shall be constructed, on the plan of the one recommended for the North river, commencing opposite 14th street, near Burnt Mill Point, and extending north to 34th street, at Kip's bay, and surrounding and enclosing an ample portion of that part of East river. And it has been also suggested that the practice of erecting small piers, forming small slips along that shore also be discontinued, unless in cases that may from time to time be deemed indispensable; that a good substantial stone bulkhead be placed along the shore of the Island; that, as fast as any of the above piers shall be completed, durable wharves, substantially planked or floored, and braced, shall be extended to them from the shore, and at such places and from such streets as shall be found proper. But on this subject all the committee have not formed any positive opinion.

At this stage of this report the Board will not forget that it is matter of history that the construction of the Liverpool docks, by affording additional convenience to foreign trade, has been followed by a great increase, and raised that once decayed town to be the second port in the kingdom of Great Britain for commerce, size, and population. And the London docks have contributed countless millions to the wealth of the capital of Great Britain.

The design of those who originated and carried forward the wet docks of England, was to achieve for the chief cities of the British empire what is now proposed to be done for the city of New York. Their origin, expense, progress and income are so well stated and described by an eminent and popular writer, that the committee will ask leave to introduce from that author the following account of them: deeming them highly deserving of the reference, perusal and consideration of this Board. The extracts are

[From a Dictionary, Practical, Theoretical, and Historical, of Commerce and Commercial Navigation. London, 1835, by J. R. McCulloch, Esq.—Page 476.]

Utilities of Docks.—The construction of wet docks has done much to facilitate and promote navigation. A large vessel, particularly if loaded, could not be allowed to come to the ground, or to lie on the beach without sustaining considerable injury, and perhaps being destroyed; and even the smaller class of vessels are apt to be strained and otherwise hurt, if they are left dry, unless the ground be very soft. Hence when large vessels have to be loaded or unloaded where there are no docks, and

where the water close to the shore or quay is not sufficiently deep, the work can only be carried on during a particular period of each tide; it being necessary, in order to keep the vessel afloat, that she should leave the shore with the ebbing tide. Attempts have sometimes been made to obviate this inconvenience by running jetties or piers to such a distance into the sea, that there might always be a sufficient depth of water at their heads; but this can only be done in peculiar situations, and it requires that the ship's position should be frequently changed. It is in most cases, too, impossible properly to protect the cargoes of ships loading or unloading at quays or on the beach from depredations. Previously to the construction of wet docks on the Thames, the property annually pillaged from ships was estimated to amount to £500,000; though this is probably much exaggerated.

I. *Docks on the Thames.*—1st, West India docks; 2d, London docks; 3d, East India docks; 4th, St. Catherine's docks; 5th, Commercial docks.

II. Liverpool docks.

III. Bristol docks.

IV. Hull docks.

V. Poole docks.

VI. Leith docks.

I. *Docks on the Thames.*—It is singular, that notwithstanding the obvious utility of wet docks and the vast trade of the metropolis, there was no establishment of this sort on the Thames till nearly a century after a wet dock had been constructed at Liverpool; the inconvenience arising from the crowded state of the river at the period when fleets of merchantmen were accustomed to arrive, the insufficient accommodation afforded by the legal quays and sufferance wharfs, the necessity under which many ships were placed of unloading in the river into lighters, and the insecurity and loss of property thence arising, had been long felt as almost intolerable grievances; but so powerful was the opposition to any change, made by the private wharfingers and others interested in the support of the existing order of things, that it was not till 1793 that a plan was projected for making wet docks for the port of London; and six years more elapsed before the act for the construction of the West India docks was passed.

1st. *West India Docks.*—These were the first, and continue to be the most extensive, of the great warehousing establishments formed in the port of London. Their construction commenced in February, 1800, and they were partially opened in August, 1802. They stretch across the isthmus, joining the Isle of Dogs to the Middlesex side of the Thames; they originally consisted of an import and an export dock, each communicating, by means of locks, with a basin of five or six acres in extent, at the end next Blackwall, and with another of more than two acres at the end next Limehouse. Both of these basins communicate with the Thames. To these works the West India Company have recently added the South dock, formerly the city canal, which was parallel to the export docks; this canal was intended to facilitate navigation by enabling ships to avoid the circuitous course round the Isle of Dogs; it was, however,

but little used for that purpose, and is now appropriated to the wood trade, for the greater accommodation of which a pond of nineteen acres has been recently formed on the south side for the reception of bonded timber. The export docks, or that appropriated for ships trading outwards, is about 870 yards in length by 135 in width, so that its area is near 25 acres. The north or import dock, or that appropriated for ships entering to discharge, is of the same length as the export dock, and 166 yards wide, so that it contains nearly 30 acres. The south dock, which is appropriated both to export and import vessels, 1,183 yards long, with an entrance to the river at each end; both the locks, as well as that into the Blackwall basin, being forty-five feet wide, or large enough to admit ships of twelve hundred tons burden. At the highest tides the depth of the water in the docks is twenty-four feet, and the whole will contain with ease 600 vessels, of from 250 to 500 tons. The separation of the homeward bound ships, which is of the utmost importance for preventing plunder, and giving additional security to the revenue and the merchant, was for the first time adopted in this establishment. The import and export docks are parallel to each other, being divided by a range of warehouses, principally appropriated to the reception of rum, brandy and other spirituous liquors; there are smaller warehouses and sheds on the quays of the export and south docks for the reception of goods sent down for exportation. The warehouses for imported goods are on the four quays of the import dock. They are well contrived and are of great extent, being calculated to contain 160,000 hogsheads of sugar, exclusive of coffee and other produce. There have been deposited at the same time upon the quays, under the sheds and in the warehouses belonging to these docks, 148,563 hogsheads of sugar, 70,875 casks and 433,648 bags of coffee, 35,158 puncheons of rum and pipes of Madeira wine, 14,021 logs of mahogany, 21,350 tons of logwood, &c. The whole area occupied by the docks, warehouses, &c., includes about two hundred and ninety-five acres, and the most effectual precautions are adopted for the prevention of fire and pilfering.

This spacious and magnificent establishment was founded by subscription, the property being vested in the West India Dock Company, the affairs of which are managed by twenty-one directors, as a body corporate. The right of voting is vested in those shareholders only who hold £500 of the company's stock. The company's capital is £1,380,000.

The West India docks have proved a very successful undertaking, and have been highly beneficial to the original shareholders. All West India ships frequenting the Thames were obliged to use them for a period of twenty years from their completion. The dividend of the company's stock was limited to ten per cent., and after making dividends to the full amount, with the exception of the first half year, they had, in 1819, an accumulated fund of near £400,000. But they then diminished their charges, at the suggestion of the committee of the House of Commons, on the foreign trade of the country, so as to give the trade using the docks the benefit of the surplus fund, which was to be reduced to £100,000 before 30th January, 1826.

Latterly the company have been obliged, in consequence of the com-

petition of the other companies, to make further reductions of dividend. It now amounts to £5 per cent. At present the company's stock sells at about par.

The nearest dock gate, at Limehouse, is about *three miles from the Exchange*, and the other, next Blackwall, about half a mile more. This distance has the disadvantage of increasing the expense of cartage, and of being inconvenient to the merchants and others using the docks. On the other hand, however, ships entering the West India docks avoid a considerable extent of troublesome, if not of dangerous, navigation that must be undertaken by those bound for the St. Catherine's and London docks.

2d. *London Docks*.—These were the next undertaking of this sort set on foot in the Thames. They are situated in Wapping, and were principally intended for the reception of ships laden with wine, brandy, and rice. The western dock covers a space of above twenty acres, and the new or eastern dock covers about seven acres. The tobacco dock lies between the above, and exceeds one acre in extent, being destined solely for tobacco ships. The entire space included within the outer dock wall is seventy-one acres and three roods. These docks were opened in 1805. The capital of this company amounts to £3,238,310 5s. 10d. A considerable portion of this vast sum, and of a further sum of £700,000 borrowed, was required for the purchase of the houses, about 1,300 in number, that occupied the site of the docks. The present dividend is 2½ per cent.

3d. *East India Docks*.—These docks, situated at Blackwall, were principally intended for the accommodation of the ships employed by the East India Company. There are two docks: one for ships unloading inwards, and one for those unloading outwards. The import dock contains about eighteen acres, and the export dock about nine acres. The entrance basin which connects the docks with the river contains about two acres and three quarters. The length of the entrance lock is 210 feet, the width of the gates 48 feet clear, having to receive vessels of great burden. The depth of water in the East India docks is never less than twenty-three feet. Most of the merchandise imported into these docks is conveyed without loss of time to warehouses in the city, so that the extent of warehouses belonging to them is comparatively small. The East India docks are at the greatest distance from town. The capital of the company is under £500,000, and the dividend is four per cent.

4th. *St. Catherine's Docks*.—The company for the construction of these docks was incorporated by the act 6 Geo. IV., chap. 105, (local,) and they were partially opened on the 25th October, 1828. They are situated immediately under the Tower, and are, consequently, the most contiguous of any to the city, the custom-house, and other places where business is transacted. The capital, raised by shares, amounts to £1,352,800; but an additional sum of £800,000 has been borrowed on the security of the rates for the completion of the works, and the purchase of a freehold property possessing river frontage, from the Tower to the corner of Lower East Smithfield, of the value of upwards of

£100,000, but not required for the immediate purpose of the act. *A portion of this property has been appropriated as a steam-packet wharf, where passengers embark and land without the aid or risk of boat conveyance.* The purchase of the numerous houses that stood upon the ground occupied by the docks proved, as in case of the London docks, a heavy item of expense. The space included within the outer wall is about twenty-four acres, nearly eleven of which are water. The warehouses and vaults are upon a very large scale, far more so than one might be disposed to infer from the extent of water. The warehouses are exceedingly well contrived and commodious, and owing to their being partly on pillars, (within what is called the quay works, where the business of the other dock is transacted,) close to the water's edge, goods are hoisted direct from the hold of the vessel, without its being necessary, as in the West India and London docks, to land them on quays, so that there is in this way a great saving in room, time, and labor.

5th. *Commercial Docks.*—Exclusively of the previously-mentioned docks, which are all on the north side of the river, there are, on the south side, the Commercial docks, opposite to the west end of the West India docks. These docks are of large extent, the space included within the outer wall being about forty-nine acres, of which nearly thirty-eight acres are water. They are principally intended for the reception of vessels with timber, corn, and other bulky commodities. They have but little accommodation for warehousing, and their establishments are not constructed so as to entitle them to bond all goods.

The Surry Canal Company also admit vessels to be docked in the basin of their canal, (501.) The committee have observed within a few days the following notice in the papers on the same subject, viz:

“New Docks.—The water has been let into the new docks called ‘Victoria dock’ and ‘Trafalgar dock,’ situate between Waterloo and Clarence docks, at the north end of the town. Each dock comprises about four statute acres, and Victoria dock is already occupied by several merchant ships.”

The following is from the same author, (504:)

“Amount of shipping, &c., belonging to the port of London.—According to the official accounts, there belonged to the port of London, in 1832, besides boats and other vessels not registered, 2,669 ships, of the burden of 565,174 tons, manned by 32,786 men and boys. In 1819 the gross custom duty collected in the port of London amounted to £7,749,463; the expense of collecting being £277,913, or at the rate of £3 11s. 8½d. per cent. In 1832 the gross duty had risen to £9,434,854, while the expenses of collecting had sunk to £243,678, being at the rate of only £2 11s. 7¾d. per cent.”

The following tabular statement will serve to illustrate the foreign trade and navigation of London, (page 503:)

Number and tonnage of vessels entering the port of London from foreign ports, distinguishing between British and foreign ships.

Years.	British.		Foreign.	
	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>
1700.....	839	80,040	496	76,995
1750.....	1,498	198,023	184	36,346
1790.....	2,254	431,890	1,116	149,205
1791.....	2,184	419,374	1,256	149,053
1792.....	2,489	451,188	1,186	152,243
1793.....	2,348	478,105	1,193	177,019
1814.....	<i>War.</i>	<i>War.</i>	<i>War.</i>	<i>War.</i>
1815.....	-	-	-	-
1816.....	-	-	-	-
1817.....	-	-	-	-
1818.....	-	-	-	-
1819.....	-	-	-	-
1820.....	3,354	655,239	856	122,619
1821.....	3,000	585,994	571	89,073
1822.....	3,230	603,167	597	106,099
1823.....	3,031	611,451	865	161,705
1824.....	3,132	607,106	1,643	264,098
1825.....	3,989	785,565	1,743	302,122
1826.....	3,495	675,026	1,586	215,254
1827.....	4,012	769,162	1,554	221,008
1828.....	4,084	767,212	1,303	195,929
1829.....	4,108	784,070	1,300	215,605
1830.....	3,910	744,229	1,268	207,500
1831.....	3,140	780,988	1,557	269,159
1832.....	3,268	639,840	884	154,142

The temporary falling off in 1832 is to be ascribed to the prevalence of cholera and the unfortunate misunderstanding with Holland.

II. *Liverpool Docks.*—The first wet dock in the British empire was constructed at Liverpool, in pursuance of an act of Parliament obtained in 1708. At this period Liverpool was but an inconsiderable town, and the accommodation she has derived from her docks is one of the circumstances that has done most to promote her extraordinary increase in commerce, population, and wealth. A second wet dock was opened about the middle of the last century, and, since that period, many more have been constructed, some of them on a very magnificent scale, and furnished with all sorts of conveniences. When those now in progress are completed, the total area of water in the docks will exceed ninety acres.

The entrance to the port of Liverpool is a good deal incommoded with sand banks, through which, however, there are several channels,

which, when the proper precautions are observed, afford an easy and safe access to the port.

The Liverpool docks are all constructed upon the estate of the corporation, and are managed by commissioners appointed by Parliament. The warehouses belong to individuals, and are private property; none of them belong to the dock estates; most of them are, of course, situated in the immediate vicinity of the docks.

In 1832 there belonged to Liverpool 853 registered vessels, of the burden of 166,028 tons, manned by 9,329 men and boys. The gross customs duty collected in the port during the year 1833, amounted to the enormous sum of £3,733,152.

By a reference to the map of Liverpool, it will be at once noticed what were the many difficulties surmounted in obtaining their present provisions for the shipping interest of that city. The corporation furnished the means and own the docks, which have not cost less than thirty or forty millions of dollars.

In London the docks are the result of private investment and enterprise. All their works are so constructed as to avoid the delays and difficulties arising from their very high tides, and this is done by their locks and dock gates. In this city, the adoption of the Great pier will not require any such expenditure, and, at the same time, furnish a permanent and commodious dock or basin, for a very small sum of money. The intention is, that this pier shall form very little obstruction to the tide, which will still continue to ebb and flow in the same manner as at the present time. And although this will cost so little, it must forever possess one admitted and essential advantage over the docks even of London, viz: that vessels can be sent from our basin to sea at any state of the tide, and at all times of the year.

The badness of the harbor, the rapidity of the river Mersey, and the shifting of its sands, were the inducements to found the docks of Liverpool; and various other inconveniences experienced by shipping in the Thames, were the origin of the docks of London.

The committee are persuaded that the time has arrived when the great interests of New York, in regard to her commerce, should be attended to by the city government. The waters of the North river are deep, wide, and extensive. From the earliest settlement of the city, those waters have been avoided by navigators as a location for vessels; the reason is at hand—the extreme cold, the ice, the bleak winds and driving tempests that frequently beat upon that shore in winter, and the sudden squalls and rough weather to which that part of our island is every year subject, and frequently even in summer.

The committee cannot omit to add, that it seems but plain and simple justice that, as faithful and impartial legislators and guardians of the rights and interests of all, the Common Council should as well take measures to remedy the difficulties in the use of the Hudson river on our shore, as to remove any other impediment complained of within our limits; and it cannot be denied that property for a great extent, on that side of our city, is far below what it would have long since been, had the use of those waters been rendered more agreeable, safe, and convenient.

It has been suggested, that if the warehousing system should be adopted, the cost of storage in public stores would be reduced one-half; the cellars for bonded liquors altogether; fewer officers would be required to attend to them; delays and inconveniences attendant on the custom-house forms prevented; ships discharged immediately on arrival at one-half the present expense; errors and mistakes in receiving and delivering guarded against; smuggling and thieving prevented, &c., &c.

The difference of premiums of insurance, on at least \$20,000,000 of property, at one quarter per cent., would be.....	\$50,000
The depredations on property prevented annually.....	30,000
(If we take the London report for a datum, they would amount to ten times this sum.)	●
Saving of labor and drayage, either directly by discharging into the warehouse on the pier, or indirectly by allowing goods to remain on the pier under the sheds, paying for permission.....	40,000
Storage in public stores.....	20,000
Demurrage on chartered vessels, time lost for want of berths, expenses, damages incurred in moving, time of merchants, masters and clerks, employed in hunting up berths, &c., delays for want of room on the piers to load and discharge, extra labor, and time lost to carmen and others, occasioned by the crowded state of the piers, and damages to goods by the filth they are covered with, &c., would be undoubtedly estimated by those who have most experience, at over.....	120,000
which is 3 $\frac{1}{4}$ per cent more.	
	\$260,000

The Great pier and basin for the North river will form a natural and inviting depôt, and a common home and rendezvous for all the vast, varied, and increasing trade of the North, the West, and part of the South, which is now arriving, and which must soon be poured into their bosom from the railroads, canals, seas, and almost interminable chain of lakes, that will conduct countless millions to our market; it would defend our shipping from damage by ice, wind, and storm; no renewal, or cleaning, and few repairs would ever be required; the general health would be promoted. And should it be determined that all goods landed should pay a small wharfage, (as in Boston, and in many of the principal commercial cities of Europe,) the proposed arrangement will be doubly necessary and desirable. While it will furnish ship room that we must have, and which can be provided nowhere else, it will raise the value of the west half of the city to what it deserves and was designed to possess.

It has been well found that no objection to these measures can come from the Government of the Union, or would be made by the State. But there are private interests in piers, wharves, and water grants, heretofore made for very small consideration; these might either be purchased by the corporation, or an agreement entered into, establishing the terms on which they should remain private property, (as was done by

the corporation of Liverpool one hundred and twenty years ago.) In this case such adjustment should be made as to be satisfactory to all parties.

Should some be found, however, who should, against the great interest of this city, refuse to yield to this dictate of reason, patriotism, and enterprise, it cannot be forgotten that both the Constitution and laws authorize the city to take possession of them for public use, on paying therefor a fair equivalent. And, as if to provide for this very case, in the statute passed April 9, 1813, sections 219, 220, 221, 222, (page 800 of the collection concerning New York,) it is expressly provided: "That it shall be lawful for the Mayor, Aldermen, and Commonalty of the said city, in Common Council convened, to lay out wharves and slips in the said city, whenever and wherever they shall deem it expedient; and may take ground belonging to individuals for these purposes, on paying damages to be assessed." And what also fully meets the case now contemplated, it is enacted by the 224th section of the same statute, that "it shall be lawful for the corporation to direct piers to be sunk and completed, at such distance and in such manner as they in their discretion shall think proper, in front of the said streets or wharves so adjoining or extending along the said rivers, and the said piers to be connected with the said streets, by wharves, bridges, &c., lying opposite to the place where such piers shall be directed to be sunk, and by such ways and times as the said Mayor, &c., may for that purpose appoint; and on default by such proprietors, the corporation may make such piers, and take the profit, or may grant such right to any other person." And by the 228th section of the same statute, it is also enacted, that "it shall and may be lawful for the corporation, at their own expense, to cause such and so many public basins to be formed and completed in the said city, as they may deem necessary for the trade thereof, and to take for their own use the slirage or wharfage arising from the same, any law, usage, or custom, to the contrary notwithstanding." Not, however, to infringe on private rights.

The following statement of facts has been noticed by the committee, and they are of opinion that the same may be useful and important, when the Common Council shall have under consideration the future destiny of New York. This account of the countries of the globe, and the kind of government and the population of each of them, is taken from sources that cannot be questioned. It will be matter of reference of some moment, while showing the prospects of our city, arising from her intercourse with other nations, at a future time.

Population of the world, (McGregor,) 822,553,712, being of the following complexions:

Whites.....	440,000,000
Copper colored.....	15,000,000
Mulattoes.....	230,000,000
Blacks.....	120,000,000

Hassell deemed the world's population to be 936,461,000, professing the following religions:

Christians.....	252,600,000
Jews.....	5,000,000

Mahometans	120,105,000
Braminists	140,000,000
Buddists	313,977,000
Other denominations	134,490,000
Malte Brun makes Europe to contain	213,000,000
Balbi states Asia	413,844,300
Sundry authors consulted for America	46,492,000
Australia and Oceanica	14,487,000
Sundry other authors consulted for Africa	124,730,412

Government of the principal Nations and their Population.

Countries.	Government.	Population.
Great Britain	Limited monarchy	25,600,000
Holland	do.	3,632,000
Switzerland	Republic	2,090,000
France	Limited monarchy	34,000,000
Spain	Monarchy	14,400,000
Portugal	do.	3,800,000
Russia in Europe	Despotic monarchy	42,000,000
Russia in Asia	do.	3,440,000
Egypt	Despotic	4,000,000
Denmark	Despotic monarchy	2,000,000
Prussia	do.	15,000,000
Saxony	do.	1,500,000
Hanover	Limited monarchy, (King of Great Britain,)	1,600,000
Turkey in Asia	Despotic, (Sultan,)	11,500,000
Turkey in Europe	do. do.	10,000,000
Arabia	Despotic chiefs	11,500,000
Tartary	do.	10,000,000
China	Despotic monarchy, (Em- peror,)	170,000,000
Japan	Despotic monarchy	25,000,000
British India, Hindostan, &c., &c., ...	Limited monarchy, (East In- dia Company and King of Great Britain,)	140,352,000
Austria	Despotic monarchy	34,500,000
Asiatic Isles	do.	20,000,000
Bavaria	do.	4,400,000
Sweden and Norway	Limited monarchy	5,000,000
United States	Republic	16,680,000
Italy	Despotic monarchy and the Pope	10,000,000
Persia	Despotic monarchy	9,000,000
Belgium	Limited monarchy	4,500,000
Mexico	Republic	8,500,000
Colombia	do.	3,400,000
Bolivia	do.	1,500,000

Guatemala.....	Republic	2,000,000
Peru.....	do.	2,000,000
Chili.....	do.	1,700,000
Brazil.....	Despotic monarchy.....	5,500,000
Hayti.....	Republic	810,000
Independent Indians	By chiefs.....	1,500,000
English possessions in America and islands	Limited monarchy	3,100,000
French do.....	do.	240,000
Spanish do.....	Despotic monarchy.....	1,100,000
Dutch possessions, do.....	Limited monarchy.....	140,000
Danish do.....	Despotic monarchy.....	110,000
Russia do.....	do.	50,000
Swedish do.....	Limited monarchy.....	16,000
Dutch islands in Oceanica and the East	do.	9,360,000
Spanish do.....	Despotic monarchy.....	2,640,000
New South Wales.....	Limited monarchy, (Great Britain,).....	500,000
Cape of Good Hope and other African colonies	Limited monarchy, (Great Britain,).....	1,200,000
Annam, (Asia,).....	Despotic.....	14,000,000
Siam	do.	3,000,000
Birmah.....	Despotic, but tributary to Great Britain	3,500,000
Ceylon, (Island,).....	Limited monarchy, (Great Britain,).....	1,000,000
Sindia.....	Despotic monarchy.....	4,000,000
Nepaul	Despotic, but tributary to Great Britain	2,500,000
Seikhs	Monarchical confederacy	5,500,000
Sindhy.....	do. do.	1,000,000
Cabool.....	Despotic monarchy.....	6,500,000
Belonches	Confederacy.....	2,000,000
Herat, (East Khorassan,)...	Despotic monarchy.....	1,500,000
Boucharia.....	Despotic, (Khan,).....	2,500,000
Khokan	do. do.	1,000,000
Yemen.....	do. (Iman,).....	2,500,000
Portuguese Asia.....	Despotic monarchy.....	500,000
French do.....	Limited monarchy.....	179,000
Bohemia.....	Despotic	3,100,000
Bavaria	do.	4,238,205
Ionian Islands.....	Limited monarchy, (Great Britain,).....	200,000
Greece.....	Limited monarchy.....	2,200,000
Thibet	Absolute monarchy, (Grand Lama,).....	30,000,000

It is to be borne in mind that the Government of the United States owes nothing, and is becoming rich in its Treasury and throughout its

entire limits, not by great exactions nor heavy burdens of any sort, but by a small charge upon immense transactions. The States owe but little—many of them nothing; and the State of New York already supports its government without taxation, by taking the means so to do from the surplus of the profits on its internal improvements. Compare this happy condition of our country with that of some of the principal powers of Europe, above mentioned:

In Great Britain.

National debt.....	\$3,490,896,768
Yearly revenue.....	228,849,600
Population, (to say nothing of colonies,).....	25,000,000
Army in peace, men.....	90,519
Army in war, men.....	378,370
Navy in peace, 610 ships.	
Navy in war, 1,056 ships.	

Russia.

National debt.....	\$200,000,000
Yearly revenue.....	52,000,000
Population, (Europe and Asia,).....	46,000,000
Army in peace, men.....	600,000
Army in war, men.....	1,100,000
Navy, about 140 ships, and fast increasing.	

France.

National debt.....	\$480,000,000
Yearly revenue.....	157,760,000
Population.....	34,000,000
Army in peace, men.....	281,000
Army in war, men.....	320,000
Navy in peace, 329 ships.	
Navy in war, 354 ships.	

Austria.

National debt.....	\$200,000,000
Yearly revenue.....	52,000,000
Population.....	34,500,000
Army in peace, men.....	271,404
Army in war, men.....	750,504

Prussia.

National debt.....	\$114,840,440
Yearly revenue.....	30,477,000
Population.....	15,000,000
Army in peace, men.....	165,000
Army in war, men.....	524,428
Ships, under 20.	

Turkey.

National debt.....	\$36,000,000
Yearly revenue.....	11,200,000

Population, (Europe and Asia,).....	21,000,000
Army in peace, men.....	80,000
Army in war, men.....	200,000
Navy in peace, 80 ships.	
Navy in war, 160 ships.	

With these debts against them, these countries project and carry forward many important and magnificent improvements.

In the next place, that the idea is seriously entertained of ship navigation with the northern and western lakes and the Atlantic ocean, by the enlargement of some portions of our present canals, as also by a ship canal around the Falls of Niagara, on the east side, and using for this great object certain small lakes and other waters in the line. "This is 'the same idea once so enthusiastically entertained by the late Gouverneur 'Morris, when he said there would one day be trains of vessels from 'London to Lake Erie.'" The route is stated to have been carefully surveyed by an able engineer, and found to be entirely practicable; and it is urged, and with great force, "that from the stupendous increase in 'the resources of the western States, other channels of commerce of a 'more perfect and ample kind than the present will be needed for the 'interchange of their staple and the merchandise of the East." On this subject the following remarks from the *Globe*, published in the city of Washington, are deemed highly appropriate and worthy here of very particular consideration, while deciding upon the probable business of our city in future years.

"*Great Canal from the Lakes to the Atlantic.*—We observe that a grand 'project is agitated in the State of New York for uniting the waters of 'the great western lakes with those of the Atlantic, by ship and sailboat 'canal, adapted to vessels of large burden. The plan is to improve the 'navigation of the Oswego and Oneida rivers, and Oneida lake, and 'extend a deep and wide canal from the latter to the valley of the 'Mohawk at Utica; and from that point to take the channel of the 'river, or construct a large canal along its valley, to the tide waters of 'the Hudson. From Oswego to Utica, about half the distance, the route 'has been surveyed, and is said to afford remarkable facilities, being 'already a deep navigable channel two-thirds of the way, and requiring 'about \$1,200,000 to complete it to Utica; the rest of the route is said 'to be feasible, though at a greater proportionate expense.

"This is certainly a magnificent project, fraught with incalculable 'advantages to the wide continent, and worthy of the remarkable spirit 'of enterprise of the age. The extent of its influence in developing the 'resources of the country can hardly be foreseen, and the expansion of 'our coasting trade through those inland seas, for two thousand miles 'into the heart of a fertile country, open to vessels that navigate the 'Atlantic seaboard, would give an impulse to the general prosperity of 'the Union, which would not cease to be felt so long as agriculture and 'commerce engross its energies."

That it is also in contemplation to connect Cayuga Lake with Lake Ontario by a ship canal; and it is admitted that the time cannot be very distant when the Lakes Erie and Ontario will be actually united by a ship canal around the Falls of Niagara on the American side. This has,

to a considerable extent, already been done by the Welland canal on the English side of the same river, which is about to become the property of the British Government.

Some circumstances lately made known must further animate our citizens in their wishes for these preparations.

It appears beyond doubt, notwithstanding the obstacles heretofore thrown in the way by the East India Company, that ultimate success will attend the efforts of a powerful combination of British merchants to establish a steam communication with India, by the way of Egypt. By looking over the map of Asia, it will be seen at once, that no human intellect can span or estimate the signally advantageous consequences which this achievement would produce to the commercial cities of Europe, and to the commerce and other operations of our own city of New York.

The constant and unexampled additions annually to the whale fishery by the investments, labor, and enterprise of our fellow-citizens, must also prove, still further, the increasing and enduring demands for berths for shipping here. We are well informed, that a few months since four hundred and fifty ships were absent from this country engaged in the whale fishery. These vessels employed upwards of ten thousand men, and cost, with their outfits, about \$12,000,000, and are estimated to be worth, when their voyages are completed, \$20,000,000! This enormous fleet is now nearly all in the Pacific. And add to all these animating circumstances, that steam vessels have already found their way into the river Euphrates, and even into the Pacific ocean, where a few short years will multiply them beyond the numbers now employed in the United States.

The following statement, too, is worthy of being added to the foregoing facts:

A letter dated Bogota, and addressed to the editor of the *Pennsylvanian*, says: "By reference to the map of Colombia, you will perceive 'a town called Chagres, at the mouth of a river of the same name, 'emptying into the Atlantic ocean in the latitude of about nine degrees 'north; from that place to Cruses, by the various windings in the river, 'is forty-three miles. This river is navigable at all seasons of the year 'for steamboats drawing six feet of water; and as the current does not 'exceed three miles per hour, the trip could be performed in five hours. 'From Cruses to Panama is fifteen miles, as easily improved by railroad 'as that from Philadelphia to Norristown. Thus, there can be secured a 'safe conveyance from the Atlantic to the Pacific ocean in six hours.

"The breadstuffs, provisions, and manufactures of the United States 'will find a ready market in the Pacific twenty days after leaving our 'ports, instead of being exposed to a voyage of three months around Cape 'Horn, during which the flour and provisions are frequently damaged, 'by being so long confined in the holds of vessels in these warm climates.

"Our whale ships in the Pacific will be enabled to transmit promptly 'to the United States any quantity of oil, however small, instead of being 'detained for years, accumulating a stock sufficient to justify a voyage 'around the Cape.

"The provisions, naval stores, and seamen, for our national and private

‘ships, will find a cheap and profitable conveyance across the isthmus, and the slightest indication of an European war could be communicated to our Pacific squadron in twenty days from Washington city.’”

And it has been several times in contemplation to connect the Atlantic and Pacific oceans by means of a ship canal across the isthmus of Darien. It can be done, and we cannot doubt that it will be done. It is said, indeed, that the Pacific ocean is higher than the Atlantic. Suppose this is true, it will be as easy to lead the waters of the Pacific into the Atlantic by canal, with suitable locks at proper distances, as to contrive and build a safe, useful, and permanent ship canal from Lake Erie into Lake Ontario. Whoever doubts the former, should doubt the latter; but the latter no one does or can doubt for a moment. But presuming there should be any considerable delay in the commencement or completion of the canal across the isthmus, it is rendered already certain that the two oceans will soon be reached in many places by superior railroads and McAdamized avenues. By these and similar adventures, the eastern isles and all that golden eastern shore of Asia, together with all of western America, will be brought within a very few days time of transit to New York. Asia has always been the garden of the world. It is admitted that its cultivators have not always been wise men; but rich harvests may there be gathered by American intrepidity, capital and enterprise. It is known to all that the Pacific is much more safe for steamboat navigation than the Atlantic; and when steam navigation shall have been there generally and fearlessly distributed and patronized, and eastern Asia, and indeed all Asia, interchange her commodities with western America; it will be found that new, vast, and countless millions of business and profits will thus be given to our city.

The committee, before leaving the subject of steam power, will mention a few particulars that have lately been laid before the country.

“The first of the series of steam vessels for the American and Colonial Steam Navigation Company, under the management of the directors of the Dublin Steam Company, has been laid down in the present week, by the Messrs. Wilson, Clarence dock. This vessel will be of the burden of 1,200 tons, with engines of 400 horse power, by Fawcett & Co.”—*Liverpool paper*, July 16.

Messrs. Stephenson & Co., of Newcastle, are constructing a locomotive engine for the Emperor of Russia, the speed of which is warranted to be forty miles an hour. The railway is six feet wide, and the wheels of the locomotive are six feet in diameter.

It is believed that Avery's rotary steam engines will propel railroad locomotives at the rate of fifty miles per hour, as easily as the existing ones do half the distance.

The Swallow has made a trip from New York to Albany in eight hours and forty-two minutes, and other boats can do the same; and a locomotive has already been constructed which performed eleven miles in eleven minutes; and steamboats, loaded with freight and passengers, do occasionally go from New York to Albany in eight and even seven hours. What can be done once in this matter can be done at all times by proper preparation and care. And it must be allowed that in a few

years boats will pass from New York to Albany in four or five hours, without stopping by the way.

The extension of steam power, too, is a matter of daily occurrence. We are informed, that in Lincolnshire, in England, a steam plough has been put in use, which harrows thirty acres and ploughs eight acres per day. It may also be applied with the greatest advantage to the silk loom, which has heretofore been worked by hand only. And in the preparation of wooden blocks for pavements a steam saw-mill has been put in operation in one of our cities; and it is a thing of common belief, that as soon as cheapness will allow common roads to be McAdamized or paved with wood, further experiments and discoveries will enable us to traverse them by steam, without the use of rails.

A favorable opinion of the promising growth of our country has found place in the minds of statesmen of other countries. This fact may be fairly inferred from some remarks found in a late English paper, over the signature of "Russia, by a Manchester manufacturer." They were as follows:

"Since the publication of England, Ireland and America, the author has had an opportunity of visiting the United States, and of taking a hasty glance of the American people; and his ocular experience of the country has confirmed him in the views he put forth in that pamphlet. Looking to the natural endowments of the North American continents, as superior to Europe as the latter is to Africa, with an almost immeasurable extent of river navigation; its boundless expanse of the most fertile soil in the world, and its inexhaustible mines of coal, iron, lead, &c;—looking at these, and remembering the quality and position of a people universally instructed and perfectly free, and possessing, as a consequence of these, a new-born energy and vitality very far surpassing the character of any nation of the Old World, the writer reiterates the moral of his former work, by declaring his conviction that it is from the West, rather than the East, that danger to the supremacy of Great Britain is to be apprehended; that is, from the peaceful and silent rivalry of American commerce, the growth of its manufactures, its rapid progress in internal improvements, the superior education of its people, and their economical and pacific Government; that it is from these, and not from the barbarous policy, or the impoverishing armaments of Russia, that the grandeur of our commercial and national prosperity is endangered. And the writer stakes his reputation upon the prediction, that in less than twenty years this will be the sentiment of the people of England generally, and that the same conviction will be forced upon the Government of the country." This is also the language of other English writers. And it must be confessed that there is a singular coincidence between the opinions of this distant foreigner and those of our lamented President Madison. During the last hours of that eminent patriot, he is reported to have said, that "We shall ere long be at the head of the commercial world; then we will put the laws on a liberal footing, and commerce will take a bound equaled only by our eagle's flight of liberty. It will be by insisting successfully, that free ships shall make free goods. This will prevent war." Mr. Madison added, "There are many reasons for our advancing and England's conceding this rule now, because in

‘twenty years, [according to his calculation,] our commerce will be greater than hers. All the rest of the civilized world will second us. We shall put ourselves at their head, establishing a principle which England must concede, and that principle is the pledge of permanent maritime peace and unlimited commercial prosperity.’”

Two circumstances of importance lately made public can here be adduced to encourage the early adoption of this project :

The first is, that a sure and infallible mode of saturating timber has been actually discovered in England, and brought to this country by one of the most respectable captains of one of our packet lines. This will be of incalculable benefit in the erection of our connecting wharves. The process renders the timbers impervious to worms, and prevents their injury by water; thus yielding preëminent services to the city in all its wooden aquatic structures.

2d. Assurances are given by talented gentlemen, having both intention and ability to execute, that after the ensuing winter they will, during every winter, keep open the Hudson river by means of an ice-boat. This boat they propose to use for freight and passengers, and to so contrive and place certain machinery about the bow of the vessel as to cut to pieces all the ice that would impede her passage, and at the same time to advance through the ice, during the most of the season, five miles per hour. The committee have had an interview with the ingenious projector, and have full confidence in the eventual success of his undertaking; and if this should be done for New York, the same will be done for other commercial cities of this country, and finally of this continent and the world. Our country and internal trade generally would then be continued throughout the entire year; the city would be found to have commenced on a new era. Our markets of every description would be constantly supplied through the winter, direct from the country, with all the important necessities of life, and it is but reasonable to hope, at much lower prices than those now demanded. It would most assuredly open brighter prospects for our interesting city.

And we may expect many other important, interesting, and valuable discoveries, which, could they be now stated, might not be credited. It has been well and truly observed that “many hidden powers of nature are still to be revealed.” It is too late to believe, that those who know the march of discoveries, the powers of genius, and that invention never sleeps nor tires, will start with surprise when told that within a few years there will be a ship canal from Oswego to the Hudson river; that all our canal boats will be propelled by steam, and that many of them will be built of iron, as well as steam-vessels. Nor will those who look over the map of the world doubt that the time is rapidly approaching when all Asia, as well as Europe and America, impelled by a common sentiment, will be filled with the same results of advancement in arts and sciences; and that steamboats, railroads, canals, and all the most valuable discoveries and inventions of modern times will be spread throughout the rich, varied, and interesting countries of the entire Globe.

A few circumstances concerning the past will show how rapid and

how great is to be the growth and power of the Western States, and how rich a harvest New York will and must gather from them.

Our northern and western canals were not completed until about ten or eleven years ago. Some years elapsed before the navigation of them was well understood, and properly appreciated and encouraged. Now 40,000 boats arrive and clear in one year at the Hudson river. A very few years since Oswego, on Lake Ontario, had scarcely any commerce whatever; now, behold what an astonishing amount of commercial business was actually done there in the short space of six successive months in 1835.

Oswego.—Report of transactions at the custom-house, port of Oswego, New York, from the 1st of April to the 1st of November, 1835:

	Tons.
American vessels entered from foreign countries.....	29,871
American vessels entered from ports of the United States.....	58,170
Foreign vessels entered from foreign ports.....	65,208

Total amount of tonnage entered	153,249
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	Tons.
American vessels cleared for ports of the United States.....	62,021
American vessels cleared for foreign ports.....	25,873
Foreign vessels cleared for foreign ports.....	65,016

152,910

Total foreign and domestic entrances and clearances.....	Tons, 306,159
Amount of duties collected.....	\$35,649 62

And the following is a sample of what will be often realized on both sides of the Mississippi:

In 1790, the number of inhabitants residing in the territory which now comprises the counties of Ontario, Steuben, Yates, Allegany, Cattaraugus, Chautauque, Erie, Genesee, Livingston, Niagara, Orleans, Monroe, and part of Wayne, was 105 families, being in all 1,081 souls. The population of the same territory exhibited by the census of 1835 was 487,040, and now exceeds 500,000.

And to show what will often be true of the mighty West in the building of cities, we will give one out of a large number of similar prosperous towns in the very territory above alluded to.

In 1812, Buffalo was a very small village, and some time in that year was wholly burnt by the British army, excepting only one house. There was not a good road from any place to Lake Erie; no shipping at Buffalo; and even as late as 1831 the population did not exceed 5,000: now it is more than 26,000. It is a busy, thriving, rich, prosperous city, crowded with ships, steamboats, and a rapidly-increasing commerce, and a people that would do honor to any country.

Our whole Union is soon to be thoroughly examined by geologists. Its numerous treasures, yet unknown, will be ascertained and examined. We have already seen that we have extensive mines of gold, silver, iron, lead, copper and coal. The committee need scarcely mention the

great sum of the business, and the wealth and blessings that will soon be poured into the lap of this country and this city from many of them; and not intending to undervalue or to depreciate others, they will, in order to show how quickly and how greatly each discovery enriches our country, set down here the following abstract of a table attached to the report made by Mr. Packer to the Senate of Pennsylvania, of the 4th of March, 1834:

Anthracite Coal mined and brought to market in each year, from the commencement of the business in 1820 to the year 1833, inclusive.

Years.	Lehigh.	Schuylkill.	Lackawana.	Total.
1820.....	365	.....	.....	365
1821.....	1,073	.....	.....	1,073
1822.....	2,240	.....	.....	2,240
1823.....	5,823	.....	.....	5,823
1824.....	9,541	.....	.....	9,541
1825.....	28,393	5,306	.....	33,699
1826.....	31,280	16,835	.....	48,115
1827.....	32,074	29,493	.....	61,567
1828.....	30,232	47,181	.....	77,413
1829.....	25,110	78,293	7,000	110,403
1830.....	41,750	89,984	42,000	173,734
1831.....	40,966	81,854	54,000	176,820
1832.....	75,000	209,271	84,500	368,771
1833.....	123,000	250,588	111,777	485,365

And 7,503 boats have left the Schuylkill coal region this season, (1836,) with 355,365 tons of coals.

Again: the rapid accessions to the number of American vessels, as well as to foreign shipping, must give, and does yearly give, more numerous and more earnest demands for a great number of berths beyond what we now have or can have upon the past mode of providing them.

In 1832, the cost of ships built in England alone was \$5,000,000; and it appears from the report made by the Committee of the House of Commons upon trade in 1833, that the peculiar facilities afforded by means of docks, cranes, and other devices for the loading and unloading of ships, the employment of steam tugs to bring them quickly to their moorings and to take them to sea, and the greater economy and dispatch that then pervaded every department of the business, three ships were then able to perform, and did in fact perform, as much work as was done by four at the end of the war, and that there had in that way been a virtual addition of 400,000 or 500,000 tons to the mercantile navy of England.

It cannot be doubted that facilities for ship building are far greater in the United States than in England. This country, indeed, is in want of nothing that belongs to that business. We have all within our borders, and in abundance. And to prove that this branch of our country's power is not neglected, the committee will introduce the following official statement:

Statement showing the number and class of Vessels built, and the tonnage thereof, in each State and Territory of the United States, for the year ending the 31st day of December, 1834.

	CLASS OF VESSELS.					Total number of vessels built.	Total tonnage.
	Ships.	Brigs.	Schooners.	Sloops.	Steamboats.		
Maine.....	32	44	93	5	-	174	Tons. 95ths. 28,505-30
New Hampshire.....	5	1	3	-	-	9	2,896-75
Massachusetts.....	33	23	115	9	-	180	24,805-25
Rhode Island.....	3	3	1	6	-	13	1,995-64
Connecticut.....	-	4	14	16	2	36	3,578-07
New York.....	16	2	40	56	8	122	18,295-48
New Jersey.....	-	1	38	35	-	74	5,268-71
Pennsylvania.....	2	4	5	11	31	53	6,691-50
Delaware.....	-	-	8	8	-	16	1,045-23
Maryland.....	3	8	115	5	1	132	10,451-85
District of Columbia...	3	-	1	-	-	4	1,053-55
Virginia.....	1	2	20	3	2	28	2,500-20
Ohio.....	-	-	9	1	28	38	4,369-02
North Carolina.....	-	2	14	4	-	20	1,436-49
South Carolina.....	-	-	3	1	1	5	471-03
Georgia.....	-	-	-	-	3	3	377-21
Tennessee.....	-	-	-	-	1	1	480-00
Alabama.....	-	-	-	8	-	8	789-78
Louisiana.....	-	-	8	6	6	20	1,594-68
Mississippi.....	-	-	1	-	-	1	20-60
Michigan.....	-	-	6	6	5	17	1,603-43
Florida.....	-	-	3	-	-	3	99-15
Total.....	98	94	497	180	88	957	118,330-37

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *May 7, 1836.*

The art of ship building is to be continued in full operation here and elsewhere, and cannot fail to afford a strong argument in favor of piers and basins in our waters.

The various canals and railroads, and other facilities for communicating with this metropolis, are covered with active and profitable business in every direction; and those using them already loudly complain that they are too few and too small for the daily growing trade of the country and of this city.

A great increase in the number and size of them is contemplated in

every section of the Union. At very low, and indeed almost nominal charges, the income for tolls in most cases is enormous; and if it be true that at no distant day New York shall be united with all the present and future States and cities of this continent by internal improvements, as she now is with the rest of the world by the traversed seas and oceans and rivers; the richness, extent and variety of our mineral regions once developed; new States, new cities, and new inventions within the vast regions now rising into beauty, strength and splendor, in the great and fertile regions of our western country, will inevitably offer to this city a sure addition to her business and commerce and capital.

The population now covering those rich domains are an intelligent, healthy and educated people; able, capable and faithful. It is already called the Paradise of the West. Who has ever found such land to support, such convenient transport, and such resistless greatness gathering, as there? What their rich and easy soil gives we shall want, and we can have it; they will give them to us for our merchandise; and to the muscle and industry of those regions New York will be indebted for much of her future prosperity, as she has been to western New York, to the cotton and sugar planters of the South, and to the cotton gin, and other inventions of New England. What centuries could not do for Europe will everywhere be done by our temperate and substantial fellow-citizens in a few years; and should peace long crown our happy land, those who, no longer able to bear oppression, would strike for liberty in the Old World, will here smite the earth and all that is lovely and valuable will come forth. All has been nobly achieved, and this nation must rise above every common impediment to the enviably high destiny which awaits her. This city must share liberally in the blessings of this prosperous and happy condition. But we cannot have it so without effort. Many commercial cities of our country are expending millions to deprive us of all preference.

To feel the irresistible magnitude of this, it is only necessary to remember the condition of the United States twenty or thirty years ago. Then see what we are now, and no doubt will remain as to the fortune of this city. No one will deny that in a very few years cheap, rapid, and ample intercommunication will be provided throughout North and South America, and from the North to the South, and crossing in every useful direction. The powerful settlements and numerous cities in the entire West, and especially those to be built upon the shores of the Pacific ocean, and trading by short passages with Asia and its islands, will exchange a portion of the stores of the granaries of that country for the commodities of those nations and the balance with us. These advances must take place there, quick, strong, and permanent, not to fade away, but to flourish and spread to the astonishment and wonder of future ages.

There is another consideration that is deserving of weight with us in forming a judgment upon the probable growth of this country, and the future greatness of this city. The committee allude to the fact, that the United States are still the city of refuge for all who seek it as an asylum. Many countries have an excess of population; without war they cannot be employed or supported. We want their labor, and are willing to

give a high price for it. America is inscribed upon all these emigrants have. America is their destination, where they come for safety and repose. America they make their home. They seek for protection, and they find it. Moreover, it is the place of safety for the oppressed of all nations. Revolutions in monarchical governments drive the unsuccessful from their native land. The people of all Europe and some other portions of the globe here soon shake hands as friends, and unite to praise our easy and free system of self-government. Looking beyond their chains, and reaching not for thrones but for freedom, they join to hasten the accomplishment of many of our important works.

And can we believe that other regions will not feel the wheel of revolution? Is no light to break upon the nations of Asia? Is the song of freedom never to arouse the slumbering energies of those who now grope in solitude within her classic borders? To be really free they have only to will it and their shackles fall. They will seek to be like us and to trade with us. Intercourse with Europe and America has been seriously commenced by some of them. Let them imitate our improvements in all things, as they must, and they will soon know and seek to be like us in other particulars. In a few years their ships will crowd our harbor. We must provide berths for them. They will add to our own the unsurpassed riches of her wide-extended nations. While the citizens of New York are pillowed in repose, one half of the globe is in truth devising means to make ours the most extensive and most wealthy city of the world.

In regard to the piers, they have one positive advantage over the Croton project, and it is this: That as fast as any portion of the piers are completed and a wharf leading to it, the same will be leased for a profit. The following estimate of the Croton water project by the Mayor will apply with equal if not greater force to the works in the river. He says:

“Measures are in progress, on a scale commensurate with the present and increasing wants of our citizens, to supply them with water for domestic and other purposes, by the introduction of the Croton river into our city. Years must elapse, however, before that great work can be completed; a work which, while it will minister to the health, comfort, and security of the citizens, will also elevate the character of our people as an enlightened and public-spirited community.” And concerning the pier and basins proposed for the North river, the Mayor, in another message, declares, that “the proposed pier and basins would give accommodation to a great many vessels, and is strongly recommended by some of our most intelligent citizens. It is one of the most important propositions ever presented to the Common Council.”

These kinds of improvements in other countries have commonly been made at the national expense. In this country, too, we have instances of large outlays by the General Government for great public works, both in water and upon land. The Congress of the Union should, if the work is undertaken by the Common Council, be solicited to lend their aid towards the construction of the breakwaters or piers for the North and East rivers. The nation has a deep interest in their successful completion. It cannot be doubted that this State, too, will most cheer-

fully contribute in any way that may be found consistent and proper. It has been suggested, that supposing these works should be finally built by this city, the formation of the pier in the North river would probably raise the value, *at this time*, of every lot west of Broadway, \$5,000 for 25 by 100 feet. And this ratio upon 2,900 lots only would be \$14,500,000. To this amount should be added as much more for the certain advantages to the rest of this city, constituting an actual increase in value of this island of \$29,000,000. And these useful and durable accommodations would, in various other forms, add to the wealth and power of our active and enterprising citizens. And should the breakwaters alone be built at an expense of two millions of dollars, many years would not have elapsed before it would be universally acknowledged that the city had been profited beyond that sum, in the saving of lives and property, and in the extra increase of her commercial transactions.

Again: Suppose one mile of the pier in the North river completed, at a cost of \$5,000,000, and suppose the 440 lots on its surface now for sale: it is believed they would average \$15,000 each, amounting to \$6,600,000. To this must be added, the profit arising from 640,000 feet of wharf water front, and forming an actual net speculation, from the first mile only, of \$4,100,000.

As to the means to make the necessary payments :

The debt of this city cannot be said to exceed two millions of dollars, while the property she owns is worth more than \$20,000,000. As some are apt to feel a reluctance to create a debt for any purpose, a reference is respectfully made for the consideration of such persons, to the following very just and timely remarks of his Honor the Mayor :

“ The policy is believed to be sound and judicious which appropriates ‘ the property and resources of the city to the creation of necessary and ‘ permanent improvements for the public service. It is, therefore, just ‘ to ourselves and to posterity, while the public property is held for ‘ future accumulation, to transmit the improvements, and the obligations ‘ by which they were created, to those who shall come after us ;” and one of the committee has been informed, by gentlemen whose situation and business best enable them to judge correctly, that this city would find no difficulty in obtaining money from time to time, at a reasonable interest, as it might be required, for this object ; (and for such an object the committee do not feel any reluctance in recommending loans.) It is also urged by some who have examined this subject, that the present plan of placing small wooden piers in the North river is no safety for vessels there but for a small portion of the year. The waters of that river are as good for shipping as any can be, but must ever be useless, except for tow-boats and canal barges, without suitable defences ; and, of course, one entire half of this island forever prevented from receiving her fair and equal portion of favor.

Before concluding this report, there are some further considerations that seem to be worthy of mention ; and one is, that it is proposed to form such a grade for Washington street, West street, and some of the streets crossing them, that the wash and filth of the city can all be carried across the basins into the river beyond the breakwater. This can easily

be done by the aid of the wharves leading to that structure. The manifest duty of the city, in this particular, was long since felt and admitted, and is daily becoming more palpable. Mr. Serrell observes: "Under 'lately existing circumstances, much of the filth of houses and stores has 'been placed in the streets, and suffered to accumulate, until it became 'quite worth while to remove it. Upon a partial or general thaw at the 'end of winter, and upon the falling of every heavy shower, much of 'this filth was washed down into the docks, slips, and pierways, combi- 'ning within itself every possible description of animal and vegetable 'refuse, and every other offensive thing that the owners and occupants 'of cellars, stores, and houses desire to get rid of. This mixture found 'its way over the bulkheads into the docks, slips, and pierways, where 'its own gravity precipitated it to the bottom before it could reach that 'range of the tide which would carry it away. This accumulation has 'gone, in combination with filth from vessels and the decaying wreck of 'piers, to such an extent as to reach 30,000 tons taken out by the mud 'machine in one season, of which 13,000 tons were taken from one slip 'alone." Thus berths are diminished, and the city rendered offensive and unhealthy. And it is true now, that like causes produce like effects. In this matter, then, this pier would perform a grateful labor for the city.

The geographical position of New York invites and sanctions the most liberal views and demonstrations by the public authorities of the city. Placed at the confluence of the East river, which leads in the commerce from New England; the Raritan, which now connects the Hudson and the Delaware; and the Hudson river, which bears to us on its heaving bosom the varied products and business of the North and the mighty West; surrounded as we are, too, with a water power and with intelligent citizens, and with an agricultural, mercantile, and mechanical force and spirit that cannot be excelled, and replete with every material for comfort, and prompt to reward genius and enterprise, it will one day be felt and confessed that Lowell, Patterson, Ticonderoga, Niagara, Oswego, Trenton, Rochester, and many other places, supplied as those are with water privileges beyond failure and beyond the possible wants of capital, will aid New York to vie with and excel many, if not all the cities of Europe, in the variety and richness of the articles of home manufacture bartered within her limits. Doubtless for a time, manufactures must give way to the settlement of western and southern lands, and successful competition with other countries be delayed. And the more especially, as it is alleged by an intelligent traveler that in Great Britain at this day the paupers compose one-sixth of the inhabitants; in Holland and Belgium one-seventh; in France and the German Confederacy, one-twentieth; in Austria, Italy, Sweden, Denmark, and Portugal, one twenty-fifth; and in Spain and Prussia, one thirtieth; while in this country there are very few paupers in comparison with our population.

But the superiority of this city for great, useful, and profitable improvements are attested by all who visit us. Everything here witnesses that, as on the first discovery, trade began with settlement, so it has continued, and must forever increase. The crowds in our streets, the strifes in many trades and business, the press at all our hotels, the canvas in

our harbor, the bustle on our wharves and in our slips, the vast population daily arriving and departing, our institutions of various sorts, our warehouses, churches, and dwellings, as well as the rapid and easy acquisition of fortune here, by activity and prudence, together with the daily advance of real estate, prove the wisdom of making arrangements commensurate with the necessities of a great metropolis. This neglected, or too long put off, and it may happen that those are now here who will live to speak of at least one city which, by timidity, sloth, or ill-placed parsimony, was stayed in her onward career to unequalled wealth and magnificence. And it is feared by some, that upon the plan thus far adopted here, of building small piers into and across the tides and currents of our rivers, sufficient berths for all the commerce which will surely come to this city can never be furnished. Already do many vessels lie at places in our neighborhood, and send their goods to our wharves by lighters; and steamboats of great business are about to obtain good locations out of our city, unless they can have them within it. And there are hundreds of modest and unpretending traders to our city, for whom every dictate of wisdom and equal justice require our city to supply proper locations. The committee here allude to coasters of all sorts and sizes, and to the various small craft, and steamboats used as tow-boats; also tow-barges, fishing boats, and the boats of the watermen. And they need hardly mention the absolute necessity for the most spacious and advantageous spots for ship-yards, dry-docks, marine railways, lumber docks, and basins for timber, lumber, and various other articles. Our ferries, too, must be allowed convenient places. These ferries are already numerous about our island; they will be more so, and will always occupy a large and valuable portion of our shipping waters; and no vessel is allowed to anchor in the proper pathway of any ferry boat. Should the idea of excavations of any part of our island for wet docks be entertained, the committee think it should be abandoned. There is no land here that can be or should be spared or used for such purpose. There will not be enough for occupancy in other forms; besides, our tides wholly forbid useful excavations. That something should be done is certain. Complaints are constant from all quarters.

Our policy is not natural; for, instead of offering every sort of inducement to vessels from every part of the world to visit us and stay as long as they please, we have filled our cities with officers to execute ordinances whose tendency is to drive shippers from our city. The committee believe that the true policy of the city should be to find and provide such berths and places, for every vessel entering our harbor, as best comports with the kind and business of each vessel, whether ship, steamboat, or other craft.

Here, on this favored spot—this beautiful island—they will, they must prefer it to all others. It will contain all that man can wish, if not all that he can imagine; the arts, inventions, labors, and products of the world will be here. No other city promises so fair—none can perform more. And a generous and high-minded public require that the plain duty of the city herein should be confessed and declared, and the principle of piers and basins, now recommended, adopted. That New York can undertake this work, and that she should not hesitate,

seems undoubted. And the committee respectfully submit that they have shown that the works, when completed, should be and remain the property of this city.

The first magistrate, for many years, has declared the miserable and deplorable inadequacy of our berths for vessels, and asked for more ample provision for such purpose; the repeated opinions and messages from the present Mayor of the city; the proceedings of a large body of merchants, shippers, and other citizens, who assembled at the City Hall on the 5th day of May last; the presses of the city; all of our citizens of every business, calling, and profession; every one acquainted with what we are, and who foresees what we can be, all seem favorable to the proposed improvement. The language of all seems to be the same as that of Mr. John Jacob Astor: "I am in favor of all useful and substantial improvements of our harbor and our city." A good portion of a year has elapsed since this matter was fully laid before the people; no objection has been heard; no remonstrance offered.

In this great concern, sectional feelings can have no place. We turn from necessity, and with thanksgiving, to the North river, as a place provided by a wise Providence for the noble objects contemplated by the communication referred to. That some corporation must inquire and examine as to the supply for the present and future wants of our commerce, these must be conceded. Time will be required to obtain all the plans, estimates, and other information, and to make suitable arrangements to proceed in the work, in all respects, in the most prudent and proper manner. The progress can and will always be regulated, controlled, or delayed, as the people shall, from time to time, direct or require. There is no danger, therefore, of waste. And the possessions of the city, and the known perseverance of our people, afford facilities for going forward such as no rival city enjoys. Money can be had, and the completion of a part of these works would create the means of continuing. And it is highly worthy of consideration, that in most other cities the absence of materials indispensable for works such as those now contemplated for our harbor, and the immense charges of obtaining them, present insurmountable obstacles to their adoption. But the mountains of Maine and Massachusetts, the neighboring hills of New Jersey, and the extensive gray granite quarries lately discovered and now successfully worked in our own "Highlands," on the shore of the Hudson river, and within fifty-six miles of our city, offer an inexhaustible supply of stone of every size and form. And our forests will yield to any extent, and for reasonable cost, all the timber that can be wanted for the connecting wharves.

The committee will insert here, too, some facts relative to tow-boats that cannot fail to have great weight in coming to a conclusion upon the plans now proposed.

The tow-boat system was not commenced on the Hudson river until 1825; and in 1827 enterprising individuals undertook the towing of boats and cargoes, without transshipment at any point save that of ultimate destination, and succeeded in establishing the perfect safety of the river for boats of any burden. There is now a regular communication with Oswego, Buffalo, and Plattsburg, in lake boats of fifty tons. There

were, in 1835, trading to New York, chiefly from the smaller lakes, (Cayuga and Seneca,) about fifty lake boats, including regular traders from the Mohawk river; in 1836, that number (including the boats of the lake and river line) had doubled; and, with what are termed wild or transient lake boats, may now be set down at two hundred. An increase of fifty per cent. upon this number is anticipated by the next spring. These vessels should have liberal encouragement. Every one that shall arrive here will bring new and valuable customers to the various trades and business of our city. But these boats cannot live among our large shipping; they require and they ask a convenient basin, to be set apart for their use. By thus proffering to them our protection, friendship, and care, we shall allure them hither from our canals, our noble inland seas, and even from the banks of the Ottawa, where very great hopes are entertained of a profitable resort to New York by the St. Lawrence and Richelieu rivers, and by Lake Champlain. And this success may be followed by placing alongside of our piers a rich share of the growing trade of the Canadas.

Look where we will, we cannot find any city that promises to excel our own. It is the first hope of all who leave Europe, the preference of navigators, and decidedly the best resort for capitalists. It is the central city; the natural depôt for the reception and distribution of merchandise; the granary and storehouse for a mighty continent, that is on the resistless march to wealth and preëminence. Many cities have been formed more for security than for prosperous commerce; and in these respects they are not equal to New York. Many of them, too, were built against the people, not for them. They are at the mercy of their revolutionary neighbors. The next struggle with royalty may lay them in ruins. But our nation is already free, and in all respects perfectly independent. Our cities were built by and for the people, and belong to the people; and it is their pleasing task to foster, enlarge, beautify, and protect them.

To the examination and judgment of this board, the committee have freely submitted such facts and remarks as they could collect from all the sources within their reach; and they now most cheerfully conclude their report in the following appropriate and very happy language of his Honor the Mayor:

"In looking back upon our past career, we find ample means of instruction for our future course; and it is the part alike of prudence and wisdom to be governed by the lessons of experience. Our commercial success is no longer a matter of experiment. So far as human efforts can prevail, and human judgment be relied on, a solid and increasing prosperity must inevitably attend the industry and enterprise of our citizens. Nature has been prodigal of favors in regard to our position; and a course of enlightened and liberal State and City legislation has strengthened the many advantages which conspire to indicate this as the commercial metropolis of the Union. With a present population of nearly 300,000 souls, steadily and rapidly increasing; a climate conducive to health, and all the natural and artificial means to encourage the various branches of trade, it may confidently be anticipated that within the next half century our city will contain a million of inhab-

‘itants, and control a commerce second only to the first city in the Old World. The responsibilities which rest upon the municipal authorities of a community, combining such extensive and diversified interests, are of a character to challenge our serious and anxious deliberation.”

The committee offer for adoption the following resolutions:

Resolved, That the present accommodations for vessels in the waters of the city of New York are now very insufficient, and are daily becoming less adequate to the rapidly increasing commerce of this city, and that it is the interest and duty of the City Councils to take suitable measures to provide convenient, ample, and inviting berths for every species of shipping that does now or may hereafter come to this city.

Resolved, That the piers and wharves hereafter to be erected should, as far as practicable, be built by this city, and forever remain the property thereof.

Resolved, That three commissioners, being residents of this city, shall be appointed by the Common Council, and to hold their office during the pleasure of the Common Council, whose powers and duties shall enable and require them to examine, consider, and report to the Common Council all matters relating to the erection of new piers and wharves, and increasing the accommodations for the commerce of this city.

Resolved, That the said commissioners may employ competent surveyors, and such other persons as may be necessary, fully to enable such commissioners faithfully to perform all the duties herein committed to them.

Resolved, That said commissioners, when required by either board of the corporation, shall make a report of all their proceedings under these several resolutions, and containing especially a full statement of the various plans obtained by them, with the full estimates of the expense of each, the probable amount of income from the sale of pier lots, the amount said lots could be leased for, and the probable income from the rents collected from the wharves leading to the piers, and from vessels for merely lying in the basins, accompanied with the reasons and calculations upon which the opinions and estimates may be founded, and any and all such other information connected with the object of their appointment as they may deem to be useful or important.

Resolved, That said commissioners, by conference with each owner of any private water grant, ascertain his views and preferences in regard to the contemplated piers, wharves, and basins, and on what terms releases of those private piers and slips can be obtained which are situated on the west side of the city, and between Battery Place and 42d street; and that they make all necessary inquiry as to the best sources from which to obtain stone for these works; and particularly whether any, and if any, what, sum would be charged by the owners for the grant of privilege for sufficient stone from the Palisades of New Jersey, and the expense of quarrying and transportation; also where, of whom, and at what rate of interest money can, from time to time, be obtained for these works, in such sums and at such times as the same may be wanted; and what sum would be paid to this city by private companies or individuals for the exclusive privilege of building the proposed pier in the North river, referred to in this report.

Resolved, That the members in the Congress of the United States from this city be requested to obtain from the Government of the Union their aid towards the construction of the proposed piers in the North and East rivers.

Resolved, That the members of the Legislature of this State from this city be requested to obtain from said Legislature a grant for the same object, of a portion of such surplus revenue of the Union as shall fall to the share of this State.

All which is respectfully submitted.

AARON CLARK,
D. P. INGRAHAM,
Committee on Wharves.

December 7, 1846.

APPENDIX.

PHILADELPHIA, *March 1, 1836.*

DEAR SIR: Your letter of the 27th ultimo came duly to hand, and I hasten to reply to its contents, respecting the contemplated piers and basins for the protection of vessels along the western wharves of the North river, at New York.

At your request I have given this subject my earnest consideration, and having a tolerably accurate knowledge of the shore of the North river, from the Battery upwards, I have predicated my judgment upon the depth of water along the wharves, and the set of the tides adjacent thereto. In the construction of a mole or pier, it is evidently proper that its alignment should be exactly in a parallel direction with the current, and that the upper and lower ends of the work should be rounded off, so as to divide the current with the least possible surface of obstruction, and therefore the upper and lower end should not be curved inward towards the shore, for fear of creating a slack-water subsidence of mud and silt within the basin or harbor.

In the construction of any pier or dyke in the tideway, where the object is to form a dock or basin closed at both ends—in other words, where the object is to protect vessels from the action of currents, winds, ice, &c.—the best plan would be that which offers the least possible obstacle to the natural course of the tide; and therefore the ends should be so formed as to permit a free passage for the currents from end to end, or else destructive deposits of silt would render the harbor and works useless in the course of a few years. This object may be attained by a proper arrangement of piles, connecting the pier with the main shore or wharves at both ends and at other points intermediate.

The whole interior basin should be open to the tideway, which may be made to pass through piled causeways, connecting the outside pier with the wharves at right angles to the course of the tide, or in prolonged wharves extending to the pier from the streets of the city. I do not see any difficulty in thus carrying out the plan proposed, without in the least affecting the navigation of the river.

I have made an estimate of the cost of constructing a pier or mole of

5,000 feet in length, with suitable causeways or platforms of communication with the shore, which is predicated upon the distance being 800 feet, and the depth of water four fathoms, and find that the work will cost, executed of stone in a good substantial manner, as follows, viz:

For the construction of a pier 5,000 feet in length in a depth of water four fathoms, and the elevation above high water six feet, 1,000,000 perches, which may be brought from the Palisades at one dollar per perch.....	\$1,000,000
Timber for the causeways or platforms, including piles and piling, plank, wharfing, &c.....	400,000
Iron work in bolts, clamps, &c.....	20,000
	1,420,000
Contingencies and superintendence.....	70,000
Total cost.....	<u>\$1,490,000</u>

I have also estimated the cost of making the necessary soundings and measurements, for the purpose of laying down the plans, &c., and find that \$800 will be sufficient to collect all the necessary information for this purpose.

If you desire the services of proper persons for the necessary explorations and preliminary plans of the project, I would have pleasure in superintending and furnishing all the necessary information for the accomplishment of your views in the execution of the work.

With great respect, sir, your obedient servant,

WILLIAM STRICKLAND,

Engineer.

TO AARON CLARK, Esq.

PHILADELPHIA, *March 21, 1836.*

DEAR SIR: Your letter of the 16th instant came duly to hand, accompanied by a draft and soundings taken on the North river, between the Battery and Vestry street.

I have made the estimates which you require for the construction of a pier of 200 feet width on the top, and allowing the slopes of interior and exterior to be in proportion of 1 to 1, and the average depth of water to be 54 feet at low water, and the rise of the pier to be 13 feet above low water, viz:

Two hundred feet wide on top.

Pier to be 5,500 feet in length, and 67 feet in height above the base, 4,472,000 perches of stone, at \$1	\$4,472,000
Deduct for cellars, 200,000 perches	200,000
	\$4,272,000
Hydraulic cement, 5,400 barrels, at \$2 50	12,500
Total cost.....	<u>\$4,284,500</u>

One hundred and sixty feet wide on top.

Pier to be 5,500 feet in length, and 67 feet in height above the base, 3,577,600 perches of stone, at \$1	\$3,577,600
Deduct for cellars, 200,000 perches.....	200,000
	\$3,377,600
Hydraulic cement.....	12,500
	<u>\$3,390,100</u>

These calculations do not include any cut stone above high water, or on the top of the pier. The whole is predicated on rubble stone from the Palisades.

With great respect, your obedient servant,

WILLIAM STRICKLAND.

TO AARON CLARK, Esq.

P. S. I return you the plan with soundings.

MAYOR'S OFFICE, *New York, July 11, 1836.*

Gentlemen of the Common Council:

At the request of the chairman and secretaries, I transmit to each board a copy of the proceedings of a meeting held at the City Hall, on the evening of the 5th May, to take into consideration the proposition to erect a "great pier and basin in the North river."

The importance of the commerce of the city of New York is universally admitted, and any measure to give increased facilities to shipping should have due consideration. The proposed pier and basin would give accommodation to a great many vessels, and is strongly recommended by some of our most intelligent citizens. It is one of the most important propositions ever presented to the Common Council, involving an expenditure to a very large amount, and for the accommodation of interests of great magnitude.

C. W. LAWRENCE.

Pursuant to notice previously given, a meeting of the merchants and others was held on Thursday evening, the 5th day of May, in the Superior Court room of the City Hall, to take into consideration the contemplated construction of the great pier and basin in the North river.

The honorable Peter Sharpe was unanimously appointed President; Jonathan Goodhue, Peter I. Nevius, Charles G. Ferris, Abel T. Anderson, Zebedee Ring, Nathaniel Weed, Samuel D. Rogers, Daniel Jackson, William Samuel Johnson, Mangle M. Quackenboss, Charles G. Havens, Philo Hillyer, John I. Labagh, James G. King, Peter G. Stuyvesant, Jacob Lorillard, Isaac S. Hone, Stewart C. Marsh, Stephen Witney, Abraham Van Nest, Charles Butler, Thomas Addis Emmett,

Charles Denison, Henry Wyckoff, Leonard Kip, and Charles Henry Hall, were unanimously appointed Vice Presidents ;

And James Taylor and Charles Yates, Secretaries.

The objects of the meeting having been stated and considered, the following resolutions were offered and unanimously adopted, viz :

Resolved, That the present accommodations for vessels in the waters adjoining the city of New York are very unsufficient, and that such accommodations are daily becoming less adequate to the wants of our commercial business, and that it is our duty and our interest, more rapidly than heretofore, and more extensively, to make provision for the reception and protection of our shipping.

Resolved, That we view with lively approbation the proposed construction of a great pier in the North river, thereby forming a capacious and safe basin for every description of vessels, at all seasons of the year.

Resolved, That it be earnestly recommended to the Common Council of the city to take such measures as they may deem best, to obtain all necessary information to enable them to judge of the propriety, cost, and location of said pier in the North river, and any other matter relating to the same, and whether the said pier should be built by the city or by a company to be incorporated for that purpose.

Resolved, That Jonathan Goodhue, Stephen Allen, Moses H. Grinnell, Charles H. Marshall, Thaddeus Phelps, George Griswold, John Barstow, Silas Wood, Campbell P. White, Robert Kermit, David Mitchell, George T. Trimble, James B. Murray, William Whitlock, Jun., William C. Rhineland, Eli Hart, Daniel Jackson, Samuel D. Rogers, James G. King, Jacob Lorillard, Abraham Van Nest, Leonard Kip, Henry Wyckoff, John I. Labagh, Charles Henry Hall, Peter I. Nevius, John Cleveland, Walter R. Jones, Mr. Fox, Charles Dennison, and Joseph Ireland, together with the chairman and secretaries of this meeting, be a committee to prepare suitable memorials for the signatures of the citizens, and that the same be presented to the Common Council, praying for the erection of said pier.

Resolved, That a certified copy of all the proceedings of this meeting be presented to each Board of the Common Council.

True copy :

PETER SHARPE.

JAMES TAYLOR, }
CHARLES YATES, } *Secretaries.*

Certified, New York, May 27, 1836.

COMPTROLLER'S OFFICE, *October 3, 1836.*

To the Board of Aldermen of the city of New York :

In obedience to the following resolution, offered by Alderman Clark, on the 12th of September last :

"Resolved, That the Comptroller be requested to report to this board the amount expended annually, for the last fifteen years, on docks, slips, and bulkheads by this city,"

I have the honor to enclose a statement of said expenses, from the 1st

May, 1821, to 31st December, 1835, as charged to the account against docks and slips.

Very respectfully, your obedient servant,

D. D. WILLIAMSON,
Comptroller.

Comptroller's report of the amount expended annually, for the last fifteen years, on Docks, Slips, and Bulkheads, by this city.

1820—May.

Working, supplies, and repairs of mud machine	\$1,643 18	
Interest on bonds.....	565 43	
Repairs of piers and bulkheads.....	8,316 90	
Building of piers and filling.....	8,906 55	
		\$19,432 06

1821—May.

Working, supply, and repair of mud machine.....	1,416 66	
Repairs of piers, &c.....	19,584 21	
Building do. do.....	2,680 42	
		23,681 29

1822—May.

Working, supply, and repair of mud machine	926 29	
Repairs of piers, &c.....	5,440 76	
Building do. and filling.....	4,170 70	
Cost of new mud machine.....	9,215 85	
		19,753 60

1823—January.

Working, supply, and repair of mud machine	2,701 00	
Repairs of piers, &c.....	16,585 29	
Building do. do.....	3,350 00	
		22,636 29

1824—January.

Working, supply, and repair of mud machine	3,016 10	
Repairs of piers, &c.....	12,055 21	
Building do. do.....	11,407 90	
		26,479 21

1825—January.

Working, supply, and repair of mud machine	3,155 02	
Repairs of piers, &c.....	5,099 00	
Building do. and filling.....	27,615 20	
		35,869 22

1826—January.

Working, supplies, and repairs of mud machine	3,892 57	
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Repairs of piers, &c.....	\$7,289 87	
Building do. do.....	34,640 36	
		\$45,822 80

1827—January.

Working, supplies, and repairs of mud machine.....	3,906 14	
Repairs of piers, &c.....	15,804 79	
Filling do. do.....	8,298 07	
Building do. do.....	26,776 25	
Salary of superintendent of wharves....	150 00	
Contingent.....	169 99	
		55,105 24

1828—January.

Working, supplies, and repairs of mud machine.....	3,554 37	
Repairs of piers, &c.....	26,048 00	
Building do. do.....	33,846 99	
Filling do. do.....	2,407 20	
Salary of superintendent.....	450 00	
Contingent.....	1,120 72	
		67,427 38

1829—January.

Working, supplies, and repairs of mud machine.....	3,726 61	
Repairs of piers, &c.....	11,859 00	
Building do. do.....	43,638 12	
Filling do. do.....	5,697 64	
Salary of superintendent.....	600 00	
Contingent.....	144 25	
		65,665 62

1830—January.

Working, supplies, and repairs of mud machine.....	3,500 47	
Salary of superintendent of wharves....	600 00	
Repairs of docks, &c.....	7,140 03	
Building do. do.....	21,644 03	
Filling do. do.....	55 12	
Contingent.....	18 00	
		32,957 65

1831—January.

Working, supply, and repair of mud machine.....	3,586 38	
Repairs of piers, &c.....	11,615 27	
Building do. do.....	10,581 70	
Salary of superintendent.....	606 58	
Contingent.....	175 00	
		26,564 93

1832—January.

Working, supply, and repair of mud machine.....	3,527 28	
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Salary of superintendent of mud machine.....	\$494 38	
Salary of superintendent of wharves.....	637 50	
Repairs of piers, &c.....	13,124 24	
Building do. do.....	20,130 85	
Contingent.....	18 00	
		\$37,932 25

833—January.

Working, supply, and repair of mud machine.....	2,823 07	
Salary of superintendent.....	700 00	
Contract for cleaning slips.....	2,630 04	
Salary of superintendent of wharves.....	800 00	
Repairs of piers, &c.....	7,410 52	
Building do. do.....	56,391 32	
Filling do. do.....	4,308 04	
Contingent.....	18 00	
		75,080 99

834—January.

Working, supply, and repair of mud machine.....	3,071 24	
Salaries of superintendents.....	1,500 00	
Contract for cleaning slips.....	6,843 00	
Repairs of piers, &c.....	29,136 78	
Building do. do.....	54,667 63	
Filling do. do.....	11,323 67	
Contingent.....	322 28	
		106,864 60

835—January.

Working, supplies, and repairs of mud machine.....	1,779 31	
Contract for cleaning slips.....	11,282 90	
Salaries of superintendents.....	1,500 00	
Repairs of piers, &c.....	35,069 42	
Building do. do.....	131,867 14	
Contingent.....	122 32	
		181,621 09
		<u>\$842,894 22</u>

TABLE,

Showing the rates of tax on the several Wards of the city of New York, from 1830 to 1836, inclusive.

WARDS.	1830.	1831.	1832.	1833.	1834.	1835.	1836.	
							Real.	Personal.
	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
1	40	40	45	58	45	44	34	36
2	41	40	45	59	45	45	35	36
3	41	41	46	59	46	46	35	36
4	42	40	46	59	45	46	36	36
5	42	40	47	59	46	45	35	36
6	42	42	46	59	45	46	37	37
7	42	42	47	60	45	46	36	36
8	41	40	47	60	46	45	36	36
9	42	42	46	60	46	46	38	36
10	42	42	48	60	46	46	35	36
11	43	42	47	60	46	46	35	36
South 12	26	42	47	64	45	45	} 36	25
North 12	26	30	40	40	30	28		
13	48	43	48	60	46	46	36	36
14	42	41	47	60	46	46	38	38
15			47	59	45	45	36	36
South 16							37	35
North 16							22	23

Resolved, That the message of his Honor the Mayor to the Common Council be referred as follows :

“ So much as relates to the wharves and slips be referred to the Committee on Wharves.”

Resolved, That the Committee on Wharves, &c., together with the Street Commissioner, be authorized to employ suitable persons, under their direction, to make surveys, soundings, and other examinations of the North river, from Castle Garden to 42d street, and extending from the city westward 1,100 feet ; and to furnish to said Street Commissioner and Committee such statements, sketches, and drawings, as they shall require ; provided that the expense thereof shall not exceed one thousand dollars, including, also, a survey from Old slip to Governor's Island, and north to Castle Garden.

Approved by the Board of Aldermen, July 18, 1836.

Adopted by the Board of Assistants, July 25, 1836.

Approved by the Mayor, July 26, 1836.

J. MORTON, *Clerk.*

Regulations, Dockage, Wharfage and Storage, at Long Wharf, in Boston.

DOCKAGE.

Vessels under 50 tons.....	25 cents per day.
from 50 to 100 tons.....	33 " "
100 to 150 ".....	45 " "
150 to 200 ".....	55 " "
200 to 300 ".....	67 " "
300 to 400 ".....	88 " "
400 to 500 ".....	110 " "
500 to 600 ".....	133 " "

And larger vessels in the same proportion.

No person to consider himself entitled to any berth (although he may have hauled his vessel in) unless he has first obtained permission for it from the wharfinger, and in all cases to remove at the request of the wharfinger.

WHARFAGE.

Anchors.....	50 cents per ton.
Anvils.....	2 " each.
Almonds, sacks.....	4 " "
Almonds, bags.....	2 " "
Ashes, per cask.....	4 " "
Bales merchandise and trusses.....	12½ " "
diapers.....	12½ " "
domestic goods.....	6½ " "
cotton.....	10 " "
wool.....	10 " "
cork.....	10 " "
hops.....	10 " "
feathers, foreign.....	10 " "
feathers, domestic.....	5 " "
rags.....	6½ " "
nankins.....	4 & 2 " "
tobacco.....	2 " "
horse and cow hides.....	25 " "
leather.....	12½ " "
twine.....	6½ " "
half bales merchandise.....	6½ " "
Bales wrapping paper.....	6½ " "
Boxes merchandise.....	12½ " "
Havana sugar.....	7 " "
shoes.....	7 " "
bonnets, domestic.....	4 & 7 " "
Brazil sugar.....	30 " ton.
lemons and oranges.....	2 " box.
cards.....	5 " "
cards, half boxes.....	3 " "
Boxes wine.....	2 cents per box.
cider, two dozen.....	4 " "

Boxes chocolate.....	2	cents per box.
soap and candles.....	2	“ “
half boxes soap and candles.....	1	“ “
Boxes shaving soap.....	0½	“ “
starch.....	2	“ “
tacks.....	2	“ “
tin.....	2	“ “
pipes.....	2	“ “
brimstone.....	4	“ “
raisins.....	1	“ “
figs.....	2	“ “
China.....	10, 6 & 2	“ “
looking glass plates.....	6, 4 & 2	“ “
herrings.....	0½	“ “
cigars.....	1	“ “
fish.....	2	“ “
oil.....	2	“ “
window glass.....	2	“ “
window glass, half boxes.....	1	“ “
glass ware, domestic.....	7	“ “
glass ware, foreign.....	12½	“ “
Bags of coffee, sugar, &c.....	2	“ “
salt.....	3	“ “
Bundles leather.....	4	“ “
rattans.....	0½	“ “
Bricks.....	25	“ m.
Barrels.....	4	“ each.
half barrels.....	2	“ “
Barrels flour, bread and meal.....	2	“ “
half barrels flour, bread and meal.....	1	“ “
Bundles shovels and pans.....	4	“ “
hoes.....	1	“ “
Ceroons indigo, &c.....	4	“ “
tobacco.....	4	“ “
Cases merchandise.....	12½	“ “
indigo.....	12½	“ “
gum copal.....	12½	“ “
muskets.....	12½	“ “
copper.....	12½	“ “
sheet iron and steel.....	12½	“ “
silk and crapes, India.....	7½	“ “
nankins.....	6½	“ “
cassia.....	6½	“ “
soap.....	6½	“ “
shoes.....	7	“ “
tumblers.....	12½	“ “
glass ware, domestic.....	7	“ “
manna.....	6½	“ “
opium.....	6½	“ “
cantharides.....	6½	“ “

Cases liquorice.....	6½	cents each.
macaroni	6½	" "
gin.....	2	" "
wine.....	4 & 2	" "
Coal.....	30	" chld.
Cordage.....	30	" ton.
Cambooses	10	" each.
Chests oil.....	2	" "
Cannon	25	" "
Chairs	1	" "
Cassia, in mats.....	20	" 100 mats.
Crates	10	" each.
crown glass	5	" "
Casks raisins	4 & 2	" "
cheese	4	" "
nails	3 & 2	" "
Carboys vitriol.....	3	" "
Casks currants	4 & 2	" "
Chaises	20	" "
Carriages	37½	" "
Cart wheels	6½	" "
Chalk	30	" ton.
Chests bohea tea	12½	" each.
half chests	6½	" "
quarter	3	" "
half-quarter	1½	" "
10 catty boxes	1	" "
Duck, per mat.....	2	" "
Russia, per bolt.....	1	" "
ravens	0½	" "
half bales	6½	" "
Demijohns.....	1	" "
Dyewood, per ton	30	" "
Drums of fish.....	7 & 4	" "
raisins and figs	1 & 0½	" "
Empty molasses hogsheads.....	4	" "
Figs, cases	2	" "
Fish, per quintal.....	2	" "
Firkins	2	" "
Goat skins.....	10	" 100
Grain, all kinds	1 & 0½	" bush.
Gun stocks	50	" m.
Grindstones.....	25	" ton.
Gin cases	1	" each.
Hogsheads	10	" each.
Hemp	30	" ton.
Hampers of bottles	7	" each.
Horns	25	" m.
Horn tips.....	8	" m.
Herring	0½	" box.

Hides, ox	1	cents per box.
horse	0½	" "
Calcutta loose	0½	" "
Hollow ware, per ton, tale	20	" "
Hay, per bundle	10	" "
Half barrels	2	" "
Hoes, per dozen	1	" "
Hoops	25	" m.
Horses	10	" each.
Ivory	30	" ton.
Iron	30	" "
Jars of grapes, oil, and olives	1	" each.
Kegs of lard and butter	2	" "
crackers	1 & 0½	" "
tobacco	2	" "
half kegs tobacco	1	" "
shot	4	" "
Lead, in sheets and pigs	30	" ton.
in casks	30	" ton.
Leg bones	10	" m.
Lime, per cask	5	" each.
Log and other dye woods	30	" ton.
Mahogany	30 cts.	p. ton of 480 ft.
Madder, per sack	1	cent each.
Mats of sugar	2	" "
duck	2	" "
cassia	20	" 100 mats.
Nails, American, per cask	3 & 2	" each.
English	4	" "
Nankins, per bale	4 & 2	" "
case	6½	" "
Nest casks	7	" "
Onions, per 100 bunches	4	" "
Oars, per m	25	" "
Oil, whale and sperm	30 cents	per ton of 252 gallons.
Oxen and cows	10	cents each.
Pipes	10	" "
half pipes	7	" "
quarter pipes	4	" "
Packages merchandise	12½	" "
Plaster, per ton	25	" "
Paper, wrapping, per ream	0½	" "
sheathing, &c., per ton	30	" "
printing, per ream	1	" each.
Ploughs	4	" "
Pot ash kettles	10	" "
Potatoes	1	" bushel.
Rattans	30	" ton.
Salt, per hhd	6½	" "
bag	3	" ton.

Slate	25	cents per ton.
Steel, in bundles and cases	30	" ton.
tubs	2	" each.
Skins, sheep, in the wool	20	" 100.
calf	10	" "
Shooks	2	" each.
sugar box	1	" "
Shovels, per dozen	4	"
handles do	20	" 100 doz.
Scythes, per doz.	2	"
snathes	2	"
Sacks, almonds	4	" each.
feathers	10	" "
Specie	2	" 1000
Stoves	10 & 6	" each.
Staves, bbl	25	" each.
hhd. and pipe	40	" "
Stone and ballast	25	" ton.
Sheep and swine	4	" each.
Trunks merchandise	12½	" "
shoes	7	" "
Tierces	7	" "
half ditto	4	" "
Tea, bohea, chests	12½	" "
half do.	6½	" "
quarter do.	3	" "
half quarter do	1½	" "
10 catty boxes	1	" "
Tea kettles	1½	" "
Wood and bark	25	" cord.
Wagons	17	" each.
Zeroons	4	" "
Boards, per m	25	"
Shingles, per m.	6½	"
Clapboards, per m.	20	"
Oars, per m.	25	"
Staves, barrel, per m.	25	"
hogshead and pipe, per m.	40	"
Timber ranging	25	" 100 feet.
ton	25	" ton.
Shooks and heading	2	" each.
Joist	25	" m.
Laths	6½	" m.
Sugar box shooks	1	" m.
Hoops	25	" m.
Treenails	25	" m.

Storage per Month.

Bags of coffee, cocoa, &c	2 cents each.
Bales of cotton and bags of hops	12½ " "

Bales, cases, crates, and trunks	10 & 15	cents each.
Barrels	3 & 6	" "
Boxes of glass, 100 feet	2	" "
Boxes of lemons	2	" "
Boxes Havana sugar	7	" "
Butts from 150 to 200 gallons	30	" "
Crates	15	" "
Casks of raisins	2	" "
Chests of Bohea tea	12½	" "
Cordage	30	" ton.
Russia duck	1	" per bolt.
Fish	3	" per cwt.
Grains of all kinds	1	" per bush.
Hemp	100	" ton.
Half barrels	2 & 3	" each.
Hides	1 & 3	" "
Hogsheads and pipes	25	" "
Iron	16 & 20	" ton.
Salt	1	" bush.
Tierces	10 & 13	" each.

The wharfage of all goods shipped by, or consigned to, people residing out of the city, is to be paid by the master or owner of the vessel receiving or landing such goods.

Goods, if taken away any time short of a month, pay the same rate of storage as for an entire month.

Goods brought on the wharf by trucks, or otherwise, for public sale, shall pay the same wharfage as if landed thereon.

Goods put in store for public sale, to pay one month's storage.

Goods taken by one vessel from another, to pay half the wharfage the same would have paid had they been landed or shipped from the wharf; the wharfage to be paid by the vessel nearest the wharf.

Goods received from, or loaded on board coasters, to be paid for by the masters of the coasters, unless the same are shipped or received by persons belonging to Boston, and a return thereof be made by the master of the coaster to the wharfinger.

The wharfage of goods landed other than from coasters, to be paid by the seller, or person landing them, except lumber, the wharfage on which is to be paid by the purchaser.

The wharfage of goods shipped off the wharf to be paid by the vessel that receives them on board, or the person who ships them.

All merchandise shipped off the wharf to pay the same rates of wharfage as for landing, when the property may have been sold, or otherwise disposed of, flour excepted, the wharfage of which will be charged in all cases, whether shipped by the importer or other person.

Mahogany, dye-woods, and lumber, landed on the wharf, to be immediately taken away, or piled up by the wharfinger at the expense of the owner or consignee.

Vessels will be charged dockage for the day of their arrival, but not for the day of their departure.

Vessels lying at the wharf are to remove at the request of the wharfinger; and if not done at his request, the vessel will be removed by the wharfinger, at the risk and expense of the owner.

Vessels hauling to the wharf are expected to have their jib and spanker booms and sprit-sail yards rigged in, and to accommodate other vessels as much as possible.

Vessels being loaded, and coming from or going to other wharves, to pay double rates of dockage, to remove when directed by the wharfinger, and not to remain at the wharf except with his permission.

No vessel with unslacked lime will be allowed to lie at the wharf, except with the particular permission of the wharfinger.

No fire will be permitted on the wharf, nor any tar or pitch to be heated on board any vessel lying at the wharf, excepting when such vessel may be afloat, or a special permission be obtained from the wharfinger.

No sand, gravel, or other ballast to be landed on the wharf, unless with the approbation and under the inspection of the wharfinger; nor are the dirt, sweepings of the hold, or other articles, under any pretence whatever, to be thrown into the dock.

No boats are to be put on the wharf except in the winter season, and then only with the consent of the wharfinger.

No articles of any kind whatever put upon the wharf are to be considered as entitled to remain there any longer time than the wharfinger shall consent to, and always subject to be removed at the expense of the owners.

D.

PROSPECTUS OF THE ATLANTIC DOCK COMPANY.

The "Atlantic Dock Company" is a body corporate by an act of the Legislature of the State of New York, passed May 6, 1840, with a capital of \$1,000,000, and with a right to commence the operations of the company when \$100,000 are subscribed and paid in. The shares are \$100 each, are deemed personal property, and are transferable on the books of the company, either in person or by authorized attorney.

The present directors are, James De Peyster Ogden, President, Nathaniel L. Griswold, Abraham Bell, Richard Irvin, William R. Wadsworth, Henry Grinnell, William Kemble, Cyrus P. Smith, and Asa Worthington.

The election of directors is held on the third Monday in January in every year. Each shareholder is entitled to one vote at any such election for every share of stock so held.

The object of the company is to construct docks, bulkheads, and piers, forming a basin, to embrace a surface of about forty-two acres, and a hydraulic dock within the same; to be located on the water front in the sixth ward in the city of Brooklyn, near the South Ferry, as shown on the annexed diagram.

The location has been selected after thorough and careful soundings

and examination of the ground under water, which was found easy for excavation and free from rock; and also after considering its relative position and advantages to all the locations in and about the harbor of New York. The shores of New York, Brooklyn, and Jersey City have all been examined by experienced and scientific gentlemen, and the result is, that the present location possesses many required advantages over any other; being easy of access and a short distance from the centre of business in New York. It would be impracticable to undertake such a work in New York on account of the high prices that the company would be obliged to pay for the property requisite for their use. The distance of this location from the centre of business, and being on the opposite side of the river, cannot be deemed an objection, as it is not without precedence in other similar works. The "West India docks," situated at Blackwall, on the river Thames, are about three and a half miles from the London Exchange, or the centre of the main business of London. The "Commercial dock," one of the largest basins of London, is situated on the south side of the Thames, while the bulk of business is transacted on the northerly side, where are also the Bank of England, Exchange, &c., &c. The ordinary tides of the Thames are about twenty feet, which renders the crossing at all hours difficult. In our harbor the ordinary tides are only five feet, and there are no impediments to crossing the East river at all hours. The expense also is trifling, and this will rapidly decrease under the present ferry regulations. The distance to the company's works from the Exchange (being only about one and a half miles) and the crossing of the East river, presents, therefore, no objection to the location.

The land and water right designed for this object contains about eighty acres. The surface of the basin is to contain 40 86-100 acres. Piers are to be erected 150 feet wide, forming the front of the basin on the stream, on which to erect warehouses with sufficient depth of water on both sides of the piers to moor the largest class of steam-ships or merchant vessels.

The utility and necessity of the proposed improvements must be evident from the following considerations:

First. The main business of New York is now, and in all probability will for the next half century be transacted in and near Wall street where are situated the custom-house, exchange, banks, insurance offices &c.

Second. That all the docks from the Battery to Corlaer's Hook, on the East river, and as high up as Canal street, on the North river, are now full and crowded, and cannot afford additional accommodations.

Third. That the shipping interest will prefer going into docks and basins at Brooklyn, rather than going up town on the New York side further than the points before mentioned, especially when better accommodations are prepared for them.

Fourth. The benefit to shipping to be safely moored in a basin against heavy gale winds which annually do more or less damage to vessels in port.

Fifth. The shipping in a basin, with proper police regulations, are less liable to fire, robbery, and other depredations, and experience has shown

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that they are *better preserved*, especially in their rigging and cables being better sheltered from the effects of the tides than those moored at the wharves or in the stream.

Sixth. The premium for insurance on vessels in port moored in this basin, will probably be from 30 to 40 per cent. less than the present rates on shipping at our wharves.

Seventh. The erection of a *hydraulic dock within* the basin will enable the ship-owner to haul up his vessel without the expense of a steamboat to tow her to and from a railway.

Eighth. From a use of these piers for *warehousing goods*, commerce will derive much advantage by expedition in the landing of merchandise, with a great *reduction* of expenses.

The facility for warehousing heavy goods on the piers and around the basin, such as iron, lead, dye woods, tea, bags coffee, molasses, sugars, rums, wines, hides, cotton bales, wool, &c., which can be done direct from the ship's hold into the warehouse, would be a saving of fifty to seventy-five per cent. in cartage and all other expenses, including a re-delivery, as has been computed by competent persons after a careful investigation. To exemplify the foregoing, *one fact*, amongst the many which daily occur, will be mentioned. An eminent eastern manufacturing house recently purchased of one of our largest importing houses one hundred tons of iron, which had been deposited in their store No. 119 Greenwich street, at the ordinary cartage expense of fifty cents per ton. The same expense (fifty cents per ton) was incurred again in delivering it to the purchasers on board of an Eastern packet, making *one dollar* per ton for cartage, besides additional expenses for labor. If, on the arrival of this iron from a foreign port, it had been deposited in a warehouse on these *piers*, and when sold put direct on board the Eastern packet lying at the pier fronting the warehouse, the reader will perceive that *two* cartages and much extra labor would have been saved. This case will apply to most all other heavy goods.

Goods on these piers would be much safer from fires and depredations than goods in New York. All heavy articles stored here could be sold by sample, at the store or counting-house of the merchant.

The saving in *insurance* on goods stored here in fire-proof warehouses would also be very great.

A comparison of this work with others of a similar kind, will present a favorable view of its utility and importance.

The West India docks or basins, (as before mentioned,) are located on the banks of the Thames, at the Isle of Dogs, distance of about three and a half miles from the Bank of England, or from the centre of the main business of London. The largest of these basins is about eight hundred and ninety yards in length. One contains about twenty-five, and another about thirty acres. The latter principally occupied by shipping returned from the West Indies, the former for vessels laid up in ordinary, or taking in their outward-bound cargoes. These docks or basins have proved a very successful undertaking, and highly beneficial to the original shareholders. The West India Dock Company was incorporated with a capital of £1,200,000, (\$5,333,333.) The annual receipts of this company since its completion, over all disbursements, has

paid its shareholders ten per cent., and many years since it had a surplus capital, or reserved fund, of over £800,000 sterling. It is, however, proper to remark, that *all* the English docks and basins have not been equally profitable; some of them not being so well located, do not yield more than three or four per cent. per annum, while others pay better dividends.

If it can be said that some of the New York docks do not now pay a good return for their cost and repairs, this, we think, is owing to the *system* of leasing them. If an equitable *tariff* were put upon all goods landed on these docks, they would be more productive. The *system* of dockage requires a change to make it similar to the English, Boston, and other judicious and equitable modes of collecting wharfage on goods landed and delivered. This class of property would then become, as it should be, equally productive as other real estate in the business part of the city.

The cost of the European docks, in comparison to the estimated expense of this work, taking into view the small difference existing between the *tonnage* of the two countries (as will hereafter be shown) and our want of shipping accommodation, affords a striking evidence of the *necessity* of the present undertaking, and that, too, in view of a profitable investment. The "London docks" (wet docks) are near London Bridge, (or say two miles from the Bank of England,) contain twenty acres, with warehouses around its margin; cost about \$9,000,000.

The "Commercial dock," which is the largest, is situated on the southern side of the Thames, while the custom-house, exchange, banks, and the bulk of the business of London, is on the *northerly* side of that river. These docks were also built at a great expense.

The whole area occupied by the West India docks, basins, warehouses, quays, &c., includes about two hundred and ninety-five acres. The St. Catherine's and London docks, including the smaller basins in their neighborhood, and the "Commercial," with the smaller basins on the opposite shore of the Thames, occupy about one hundred and seventy-three acres more. The basins, lock, &c., at Liverpool, occupy about ninety acres; making a total at the two ports, basin and dock accommodations, of five hundred and fifty-eight English acres of ground.

The first wet dock, or basin, in the British empire, was constructed at Liverpool in pursuance to an act of Parliament obtained in 1708. At this period Liverpool was but an inconsiderable town, and the accommodation she has derived from her dock is one of the circumstances that has done most to promote her extraordinary increase in commerce, population, and wealth.

A comparison of the dock and shipping accommodations of the port of New York, and its amount of shipping business, with the like accommodations of England and their amount of shipping, will show that a great deficiency exists in this important branch of public convenience in our port.

The number of American and foreign vessels which entered the districts of the United States, during the year ending 30th September, 1837, (see Report of the Secretary of the Treasury,) was 10,656; their tonnage, 2,065,423 tons, a large proportion of which entered the port of New York. The total number of vessels engaged in the foreign and

colonial trade of the kingdom of Great Britain, which entered inwards from all parts of the world in 1832, was 17,918 vessels, carrying 2,825,959 tons. These statements show the English tonnage but trifling over the American, whilst the superiority and extensiveness of their docks far surpass those of ours. The difference is striking and manifest.

Again: the dock and shipping accommodations at New York cannot even bear comparison with like accommodations either at Boston or Philadelphia, in proportion to the tonnage of each port.

It is not an uncommon occurrence in New York for merchant vessels to be detained in port from one to fifteen days before they can secure a suitable berth for discharging; and then, oftentimes, the best they can obtain is an outside one, obliging them to discharge their cargoes over the decks of two or three other vessels. The owner or consignee of the vessel is not the only sufferer in this case. The consignee of the goods is unable to obtain them, and frequently loses the sale of his merchandise by the delay in the vessel obtaining a berth.

The erection of piers in the North river, to afford the needed accommodations, has heretofore been suggested. The Atlantic Dock Company can now bring forward a work which will afford equal accommodation, at a cost not exceeding one-tenth of that of the North river piers. The latter would necessarily cost some five millions of dollars, even should the Legislature grant the privilege. Again: the harbor of the North river, to afford protection against prevailing or gale winds, will bear no comparison with the location of the company's basin. The basin, after its completion, and the erection of large warehouses on the piers, will afford the safest harbor from gale winds from all points of the compass of any in New York or its vicinity.

The cost of the proposed work has been carefully estimated by competent persons, and also the value of the grounds, basin, and piers, when completed. The result gives a large profit to the company. The cost will be here stated in gross under each item, as a detailed statement would be too voluminous.

First. The land and water right designed for this object, containing about eighty acres, will cost the company..... \$152,600 00

Second. Piers and Bulkheads.—The piers on which to erect warehouses are to be 150 feet wide on the top, with sufficient depth of water on both sides to moor the largest class of vessels, together with the bulkheads around and forming the basin, are estimated to cost..... 199,609 43

Third. The excavation of the ground to form the basin, and under the piers and bulkheads, so as to give the latter a firm foundation, including the expense of grading the piers, and about 500 lots to the profile of the streets, ready for building improvement, which the company will own around the basin, is estimated at..... 272,317 64

Total estimated cost..... \$624,527 07

Estimated value of the Basin.

In order to arrive at some just conclusion as to the value of the basin,

it will be necessary to ascertain what accommodations it will be capable of affording to shipping, and by estimating its receipts for wharfage according to the present rates of New York and Brooklyn.

5 vessels of 1,500 to 2,000 or more tons, (say average 1,750 tons,) can moor along the inside of the pier, marked H on the diagram, allowing 210 feet to each vessel, whose daily wharfage at the aforementioned rate is \$4 75.....	\$23 75
3 vessels of 500 to 700 tons, (average 600,) along the northerly end, marked I, allowing 200 feet to each, rate \$1 62½	4 88
30 vessels of 50 to 150 tons, along the easterly side, marked J, allowing 75 feet to each, (average 100 tons,) rate 62½ cents.....	18 75
14 vessels of 50 to 150 tons, (average 100 tons,) along the southerly end, marked K, allowing 75 feet to each, rate 62½ cents.....	8 75
7 vessels of 1,000 to 1,500 tons, (average 1,250 tons,) along the inside of the pier, marked E, allowing 150 feet to each, rate \$3 25.....	22 75
9 vessels of 1,000 to 1,500 tons, (average 1,250 tons,) along the outside of the pier marked C D, allowing 156 feet to each, rate \$3 25.....	29 25
6 vessels of 1,500 to 2,000 tons, (average 1,750 tons,) along the outside pier, marked A B, allowing 238 feet to each, rate \$4 75.....	28 50
	\$136 63
Add fifty per cent. for the <i>second tier</i> of vessels around the same line at half wharfage.....	68 31
Daily wharfage.....	\$204 94
\$204 94 × 365 days, gives the annual wharfage of.....	\$74,803 10
Deduct five per cent. for collecting.....	3,740 15
Making the net annual wharfage receipt at.....	<u>\$71,062 95</u>

These statements of wharfage show only the receipts for a double tier of shipping at *half* wharfage, but the shipping at the piers and bulk-heads can be trebled and quadrupled at half wharfage if required.

The basin will also be capable of containing over 500 *other sea and river craft*, such as schooners, sloops, tow-boats, canal-boats, lighters, &c., and such as are not receiving or discharging cargo, but waiting (in safe harbor) for orders or business, all which could be charged ¼ to ½ wharfage. This is *not*, however, taken into account in the above statement, although it must soon swell to a *large* annual income.

The annual net income, therefore, for wharfage only (according to the above estimate) being \$71,062 95, it will allow the shareholders an annual dividend of 10 per cent. This net income represents, then, a capital of \$710,630, which we shall set down as the reasonable evidence on which to value the basin.

Whoever has kept an eye to our commercial operations for the last ten years, knows that they have gradually increased, and will admit that it is fair to conclude that our annual increase and growth will continue for the coming ten years, equal, at least, to the past. If so, this furnishes the reasonable suppositions that this basin (the only one in the harbor) will, in the same ratio, increase in its receipts for wharfage.

We think, therefore, a fair basis for the valuation of the basin would be at such a sum whose interest at 10 per cent. per annum would produce its yearly dividend as before stated. The estimated value of the basin, when completed for use, is, therefore, set down at the said sum of \$710,630.

Company's Lots.

On the completion of this work, the company will own (exclusive of the basin) about 540 lots, all graded for building use; the cost of which is included in the foregoing estimates.

There has been taken into consideration the benefit that will accrue to all real estate in the neighborhood from the important improvement to be made. A detailed statement of the value of each lot (which has been prepared) would be too lengthy for this sheet; we will divide them into three classes and state the average value of each.

First. All the lots around the north and south ends and easterly side, on the margin of the basin, having water fronts on the same, will include about 157 lots, at the average value of \$1,808 per lot.

Second. All the lots in the rear of the last-mentioned lots having no water fronts, but all within 100 to 500 feet of the basin, will include about 276 lots, average value \$582 per lot.

Third. All the pier lots, on which large warehouses can be erected, having two water fronts of 25 feet each, 100 feet deep on both sides, and 25 feet street on each front, with sufficient depth of water on each side of the piers to moor the largest class of shipping. These will be immensely valuable to commercial and shipping houses, enabling them to make great despatch in the discharge of cargo or in taking in outward bound freight. It must, therefore, be apparent that the great advantages which these pier lots will have over all the others, renders them much more valuable. This class will include eighty-four lots, average value \$5,346.

Lest the value placed upon them should, at first sight, appear to be large, the reader is referred to a work of a similar, though inferior, kind at Albany.

On the completion of the Erie Canal, connecting the waters of Lake Erie with those of the Hudson, the enterprising citizens of Albany, alive to their best interest, foresaw the necessity of a large basin, which was soon under contract. The pier forming the Albany basin is 80 feet wide, and is laid out into lots having 30 feet fronts, with warehouses on the same 50 feet deep. These lots, when completed, were sold at auction, and brought from \$1,200 to \$2,300 per lot, which was much *more than sufficient* to pay the whole cost of the pier. They have all been productive, and have gradually increased in value. Some recent sales

show they are now worth from \$2,000 to \$3,000, depending on location—average value \$2,500.

The pier forming the "Atlantic basin" will be nearly double the width of the Albany pier, with twice the depth of lots; which, together with all the before-mentioned advantages, and with a New York location, we think fully justifies the estimate.

Recapitulation.

Valuation of the basin, as per statement.....	\$710,630 00
Valuation of 540 lots, as per statement.....	893,650 00
	\$1,604,280 00

Deduct

Cost of lands, per statement.....	\$152,600 00
Cost of docks, bulkheads, and piers.....	199,609 43
Cost of grading, basin, piers, and lots.....	272,317 64
	624,527 07

Showing a gain or surplus of.....	\$979,752 93
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It is estimated that the docks, bulkheads, and piers can be built and ready for use in twelve to fifteen months after the work is commenced, if ample means are in hand for prosecuting the work with ordinary despatch.

The excavation of the ground under the basin, and grading the piers and lots, will require some eighteen to twenty-four months; but most of the excavation can be the last work done, without damage or detention to the company. All the centre and easterly part of the basin can be excavated, as well as most of the lots graded, after all the docks and piers are finished and occupied, so that the same can be a source of income as soon as completed.

It is designed by the company, after first constructing their other works, and when a sufficient amount of their capital stock shall have been subscribed for, to erect a hydraulic dock within their basin for taking up the largest class of vessels, either merchant, steam, or Government vessels. This is much needed, and would be a source of additional income to the company.

In conclusion, we cannot but remark the striking difference which the splendor of our many spacious halls, hotels, the exchange, custom-house, banking houses, and public works present, contrasted with our ordinary shipping accommodations. We see that the latter branch of improvement has not kept pace with the former. It is even behind most of the Atlantic cities, while in other improvements we far surpass any city in the United States.

A compendium of the objects of the Atlantic Dock Company is thus presented, with a view to invite a candid investigation of them on the part of those who feel an interest in any public improvement calculated to advance the general prosperity of our city and elevate her commercial character. More could be urged in favor of this enterprise; but as

the present object is only to bring forward for consideration a few of the most prominent points of advantage and importance anticipated from the undertaking, there is merely appended the following certificates and opinions of gentlemen who know the wants of our commercial community in this respect, and who are conversant with these matters, and among whom are some of our most eminent merchants, bankers, and scientific men.

CITY OF BROOKLYN,
County of Kings, State of New York: }

The undersigned, Willard Day, city surveyor for the city of Brooklyn aforesaid, do certify, that I have recently made minute and accurate surveys and soundings of the land and water front on the East river, between the South Ferry and Red Hook Point, with particular reference to the construction of docks, piers and basin, for the accommodation and use of the European steamships and other merchant vessels. And I further certify, that I find sufficient depth of water on the water line and within the proposed pier (as shown on the plan or diagram annexed) for the entrance of the largest class of steamships, and that the land forming the bed of the river within the basin is of a sandy and loamy bottom and easy of excavation, which will be required for the filling in and grading of the piers.

And further, having been requested to give my opinion as to the feasibility of the proposed improvement, and the fitness and adaptation of this ground and water front for such a work, I do most unhesitatingly give it as my unqualified opinion, that, in a commercial point of view, no improvement in our harbor is so much needed as a basin for the safe mooring of the large steamships and other merchant vessels, and a dry dock, for repairing the same in case of accident, whereby they would require to be taken out of water. And as to location for this object, I can say that I am thoroughly acquainted with all the water front of our city, and the soundings around the water line of the same; and that there is not so desirable a location on the Brooklyn or New York shores as the one in question, taking into view safety and convenience with easy access. In fact, no place can be better adapted; and, considering the present prices of property around our water front, there is no place where this work can be brought forward with so little expense.

WILLARD DAY,
City Surveyor.

Dated October 23, 1839.

CITY OF NEW YORK, *October 28, 1839:*

This certifies, that the above-named Willard Day is known to the undersigned as a competent surveyor, and that the utmost reliance may be placed on any survey or statement of facts made by him.

D. B. DOUGLASS,
Professor Engineering, N. Y. University.

CITY, COUNTY, AND STATE OF NEW YORK, }
November 13, 1839: }

I certify, that I now am and have, for several years last past, been in the naval service of the United States Government, in making surveys and soundings at various ports along the coast of the United States; during which time I have made accurate and minute surveys and soundings in and around the harbor of New York, including the shores of Brooklyn and New Jersey; and that I am acquainted with the East river channel, (commonly called Buttermilk channel,) on the easterly side of Governor's Island. And that this channel, protected as it is by New York and Brooklyn shores and Governor's Island, forms the safest anchorage ground for the protection of vessels from gale winds in this harbor. And I have no hesitation in saying, that I consider this location for the proposed basin for the safe mooring of merchant vessels, is decidedly the best one in New York harbor.

THOMAS R. GEDNEY,
Lieutenant Commanding on Coast Survey.

CITY OF BROOKLYN, *October 28, 1839:*

The undersigned fully concur in the within opinion given by Willard Day, Esq., and can cheerfully add, as our unqualified opinions, that the proposed basin improvements in our harbor for the safe mooring of merchant vessels, so as to afford protection against damages by ice and fire, is a work much needed, and that the wants of the commercial interest will fully justify such an expenditure in view of a profitable investment.

JEREMIAH JOHNSON,
Late Mayor of the City of Brooklyn,
GEORGE WOOD,
DAVID LEAVITT,
JONATHAN TROTTER,
CHARLES ROWLAND,
COE S. DOWNING,
WILLIAM R. DEAN,
N. B. MORSE,
GEORGE HALL,
CYRUS P. SMITH,
JAMES E. UNDERHILL.

CITY OF NEW YORK, *November 19, 1839:*

The undersigned concur in the opinion that the basin improvements with piers is a work much called for, and that the proposed location is a suitable one.

NATHANIEL L. GRISWOLD,
GRINNELL, MINTURN & Co.,
GEORGE T. TRIMBLE,
ANDREW FOSTER & SONS,

GOODHUE & Co.
E. K. COLLINS & Co.,
JOSIAH N. CLARK,
JOSEPH FOULKE & SONS,
CHARLES H. MARSHALL,
SCOTT & MORRELL,
HOWLAND & ASPINWALL,
BOORMAN, JOHNSTON & Co.

THE JACKSON INSURANCE COMPANY, of the city of New York,
By A. B. NEILSON, *President*.

THE NEPTUNE INSURANCE COMPANY,
By THOMAS H. MERRY, *Vice President*.
JOHN H. HOWLAND, SON & Co.,
WILLIAM W. DEFOREST & Co.
J. J. BOYD.

CHARLESTON INSURANCE AND TRUST COMPANY,
By S. D. DICKINSON, *Vice President*.

THE TRITON INSURANCE COMPANY,
By ROBERT L. PATTERSON, *President*.
A. G. & A. W. BENSON,
AYMAR & Co.,
BENJAMIN DEFOREST & Co.,
DEPEYSTER & WHITEMARSH,
WOLFE & CLARK.

* I concur in the above, and wish the space to be occupied by vessels
to be excavated twice the size, with three entrances instead of one.

WALTER R. JONES,
Vice President of the Atlantic Insurance Company of New York.
D. B. DOUGLASS,
FITCH & Co.,
RICHARD IRVIN,
WODSWORTH & SMITH,
ABRAHAM BELL & Co.

WASHINGTON MARINE INSURANCE COMPANY,
By JACOB HARVEY, *President*.

OCEAN INSURANCE COMPANY,
By ABRAHAM OGDEN, *President*.
BOONEN GRAVES & Co.,
TALBOT, OLYPHANT & Co.,
E. D. HURLBUT & Co.,
WILLIAM COUCH,
SAMUEL P. ROBINSON,
W. NEILSON,
PETER STAGG & Co.

MERCHANTS' INSURANCE COMPANY,
By THOMAS HALE, *President*.

UNION INSURANCE COMPANY,
By JEREMIAH P. TAPPAN, *President*.

* Since this signature has been added, the size of the basin has been enlarged.

NEW YORK INSURANCE COMPANY,

By F. B. SATHERTHWAITE, *Assistant President.*

THE MUTUAL SAFETY INSURANCE COMPANY,

By ZEB. COOK, Jr., *President.*

JOHN T. ELWELL,
 BARCLAY & LIVINGSTON,
 WILLIAM WHITLOCK, Jr.,
 ALLEN & PAXSON,
 STURGESS & CLEARMAN,
 MOSES TAYLOR,
 HECKSCHER, COSTER & MATFIELD,
 EZRA LEWIS,
 TUCKER & LAURIES,
 E. & G. W. BLUNT,
 J. & N. BRIGGS,
 CHRISTMAS, LIVINGSTON & PRIME,

JONATHAN OGDEN,
 NEVINS, TOWNSEND & Co.,
 JAMES D. P. OGDEN,
 WILLIAM KEMBLE,
 BROWN, BROTHERS & Co.,
 C. BOLTON, FOX & LIVINGSTON,
 GRACIE & SARGENT,
 ROGERS & Co.,
 LE ROY & PERRY,
 A. G. HAZARD & Co.,
 PRIME, WARD & KING.

 E.

Statement of the value of Merchandise warehoused at the Ports of the United States, from August 6, 1846, to September 30, 1848.

Philadelphia	\$6,017,440	Rochester	\$55,105
Oswego	1,186,177	Plattsburg	51,370
Gloucester	5,069	New York	20,546,250
Passamaquoddy	8,644	Louisville	7,034
Baltimore	1,274,827	Bangor	59,637
Newburyport	47,009	Charleston	411,307
Detroit	6,153	Buffalo	14,362
Niagara	28,356	Salem	452,799
Boston	9,308,721	New Bedford	597
Bristol	128,790	Georgetown, D. C.	60,074
Fairfield	3,983	Marblehead	1,231
Burlington	210,391	Alexandria	47,538
Fall River	11,846	Plymouth, Mass	676
Oswegatchie	1,365	Richmond	26,733
Norfolk	52,008	Wiscasset	4,352
Portsmouth, N. H.	85,414	Middletown	33 904
Mobile	36,648	St. Louis	56,228
Portland	666,582	Belfast	34,050
Bath	83,313	Jacksonville	394
New Orleans	2,579,634	Wilmington, N. C.	3,769
Elizabeth City	5,937	Galveston, Texas	184,004
Savannah	26,195	New Haven	49,568
Providence	46,195		
Castine	12,232		
			43,934,308

Goods sent to the United States Warehouses, (unclaimed.)

New York, return of collector.....	\$14,617,658	Baltimore.....	\$200,530
Boston, estimated.....	6,422,224	New Orleans.....	405,776
Philadelphia.....	946,542		<u>22,592,730</u>

Showing the total amount of merchandise sent to warehouses at the above ports, from August 6, 1846, to September 30, 1848, \$66,527,038.

This is an estimate as to Boston, including steamers, and as to Philadelphia, Baltimore and New Orleans, excluding steamers; in all the other ports no estimate has been made as to unclaimed goods.

F.

Instructions to Commissioners to examine certain warehouse systems of Europe, with their report thereon, and a table of the accompanying appendices.

GENTLEMEN: You will, with all convenient despatch, visit the warehouses of London, Liverpool, and Birkenhead, and procure the following information at each place:

1st. The number of such warehouses where foreign imports are stored, and how far separated into distinct stores.

2d. The description of goods thus stored, and how far there are separate stores for different descriptions of goods.

3d. A description of the stores; how, and of what materials built; number of stores, and depth and extent of cellars; how far they are fire-proof, and to what extent erected on arches without timber; how many of them are immediately upon the water, and how many distant therefrom, and how far; the convenience of loading and unloading goods to and from them; the depth of water at the docks or basins; the nature and position of the hoisting apparatus, whether by steam or otherwise.

4th. Whether the goods are insured, and how, and at what rates, and the means used to guard and protect the goods from combustion, and the building from fire and accident; how and at what time fires are permitted, or lights introduced, and in what manner.

5th. You will inquire particularly how far, and to what extent iron has been introduced, either for roof, rafters, joists, or otherwise, as well as the material for flooring; the expense of such buildings; the insurance, if any, on such warehouses, and the goods stored therein.

6th. The location of custom-house, appraisers' stores, and warehouses.

7th. How, and for what terms, and at what rate of rent the warehouses are leased, and how far they are public or private warehouses; and whether of both descriptions; how far merchants are permitted to have the custody of their own goods, and especially of dry goods, in their own warehouses, and how far the Government has the direction, control, or supervision of such goods or warehouses.

8th. The amount of goods stored, giving the description, as far as practicable, and the quantity and character of each; the rate of storage;

the usual, and the average period of storage; the length of time the goods are permitted to remain in the warehouse without the payment of duties; the distinction and separation in location, or otherwise, of warehouses designated for goods entered for consumption, or for reëxportation.

9th. The mode of entering goods at the warehouse; copies of such entries and of all the forms used for entering goods; how far sub-divided into parcels; the form of certificates given to the person who has entered goods in the warehouse; copies of such certificates, and how they are used as a pledge for obtaining money; and at what rate of interest loans are made on such certificates, compared with other securities at the time; whether endorsers are required in such cases; whether such loans are made by the Bank of England, or by any particular class of bankers or brokers upon such certificates, and the aggregate of such loans, as far as practicable.

10th. The aggregate of goods warehoused at each of these places, and in what number of stores, and of what dimensions; the difference, if any, between the form of entering for consumption and reëxportation, together with the character of the proof required in order to obtain a drawback of duties; as also, removals of cargoes from port to port coastwise, or by railroads or canals to the interior, and copies of all bonds given for duties or otherwise, in connection with warehoused goods; how far the bonds are entirely dispensed with where the goods are deposited in public warehouses, and whether the duties are exacted if the goods should be consumed by fire in such warehouses, or destroyed on the way to or from them.

11th. A full description of the books kept at such warehouses, and by what number and character of clerks and other officers, and how the labor is performed, including truckage, drayage, loading, and unloading; shipment and exhibition of goods, whether by sample or otherwise, and how and to what extent merchants using such stores have counting-houses only, and in what manner merchants and their clerks are admitted into such stores, and how far they are permitted to have access to the goods.

12th. A full description of the official names and duties of all persons transacting the public business in such warehouses, with compensation paid each.

13th. The hours within which the warehouses are kept open, their connection with the water used for extinguishing fire, and what articles are considered combustible or perishable and excluded from warehouses, and how or where the combustible or perishable articles are kept, and for what length of time.

14th. The actual expense of warehousing goods and of keeping them in warehouse; distinguishing the different kinds of goods, as dry goods, hardware, groceries, wines, liquors, &c., and what portion of the imports are not warehoused at all, either in public or private warehouses, under any supervision or control of the Government, and how the free goods are warehoused, as also goods that are unclaimed, together with the disposition of the same; as also goods that have paid the duties, after the payment has been made.

15th. How far the warehouses are separated into distinct stores, and the character of the walls and separation so as to prevent the extending of fire from one to the other; as also the location with a view to air, ventilation, access, light, &c.

16th. How far marine or other railways are used for placing goods in the warehouses, and the length of time occupied in warehousing cargoes of goods, as well as in shipping them from the warehouses, together with the delay on this account and detention of vessels, and what portion of the time of a vessel is taken up in depositing and receiving goods from such warehouses; and how far and for what time, and what place, and under what guards, a vessel is permitted to be used as a warehouse.

17th. If on arrival at a second port, the goods are warehoused, the forms required, and the necessary certificate for canceling bond at first port. If again shipped, the variation in the preceding forms, if any.

18th. Goods exported, whether under the custody of an officer, and the draymen, porters, &c.; whether under the sole control of the Government.

19th. Packages in bad order, how repaired, repacked, &c., and how far the merchant is allowed the control and supervision of such labor. Whether liquors, grain in bags, sugar, &c., can have the description of packages altered, and how. Liquors, how transported to secure the article from adulteration; if cased, by whom—merchant or Government.

20th. Penalties to guard against violation of warehouse laws; are securities required from storekeepers or those having custody of goods; if so, amount of such security, &c.

21st. Guards against burglary, thefts, &c.; checks on the storekeepers so as to truly ascertain the disposition of goods intrusted to their custody, the manner of keeping their accounts, how often examined to test their correctness, and by whom; how an examination is made of the goods on hand, and how often; the forms of their accounts; the expenses of storage, &c., how paid and to whom; and system used to secure accountability in the collecting agents, fees for bonds, certificates, and orders for receipts and delivery, their amount, and how collected; the different forms for the receipt and delivery of merchandise, and difference, if any, for consumption, export, or interior transit.

22d. How, and under what restrictions, goods are transported by railways and canals; guards against frauds, burglary, &c.; whether, if an examination of the goods has been made at the first port of entry, a second examination is required at the place of consumption, the form of certificate required to accompany such goods, and whether duty is assessed at the first port, or on arrival at place of consumption, and when and where paid.

23d. At whose risk the goods are during such transit; whether duties are exacted if the goods are destroyed by fire or other accidents of navigation or travel, and who bears such loss.

24th. What deductions, if any, are made for leakage, wasting, &c., during transit or on the voyage of importation, and under what restrictions leakage or loss by weight is made a part of damage caused by stress of weather.

25th. What security is required against the change or adulteration of goods in transit from one district to another.

26th. What returns, statistical or otherwise, and statements are made, and how often, and at what offices reports of the business done are made up; get forms of these returns, &c.

27th. What data these returns are made from; how they come to the office where they are used in making up the statement; if subject to alteration in any manner thereafter.

28th. If these data have any connection with the certificate or warrant issued as representative of the goods; on what data that certificate is issued.

You will also make all such further inquiries as you may deem useful in connection with the warehouse system, or our foreign commerce, and suggest such improvements as you may deem advisable. It is not in the power of this Department to allow you any extra compensation for these services, but your actual expenses will be paid, including indispensable clerk hire, and an amount not exceeding \$100, as you may find necessary, for the purchase of books to aid you in your labors; which books you will bring on to the Treasury Department at Washington.

You will be expected to report in writing, together or separately, or both, the result of your inquiries to this Department, on or before the 20th of October next, and to come on at the same time to Washington city, for consultation with this Department.

Your expenditures must be as economical as is consistent with the proper discharge of your duties.

Very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

Mr. C. C. WALDEN, and
Mr. D. P. BARHYDT.

July 29, 1847.

NEW YORK, July 31, 1847.

If Messrs. Barhydt and Walden can certainly reach here by the 30th October, their examination of the warehouse system may be extended to Havre, France.

R. J. WALKER,
Secretary of the Treasury.

WASHINGTON CITY, November 29, 1847.

The undersigned, in compliance with the preceding instructions, dated 28th and 31st July last, sailed from Boston on the 1st of August; visited the several ports of London, Liverpool, Birkenhead, Antwerp, and Havre; and, returning, left Liverpool on the 5th of October, reaching the United States on the 19th of the same month.

From the short time given for the investigation of the different warehousing systems, it was impossible to enter fully into all the minutiae of detail at all the ports, as contemplated in the instructions.

As the forms were most in harmony with our system, attention was particularly directed to a thorough examination into the manner of collecting the revenue at the different English ports named, and the duties of the respective officers connected therewith. To the warehousing of dutiable merchandise was especially devoted the time and attention necessary to an understanding of the system in all its details. A system involving the security of so vast an amount of merchandise, and one which, as there practised, while it furnishes the most ample security to the revenue, affords increased facilities to commerce, and giving that nation almost a monopoly of the carrying trade of the world, would seem to realize the happiest effort of the commercial genius of Great Britain.

At Antwerp and Havre such general information as time permitted was collected, and will be found embodied in the report and appendices.

The replies to the interrogatories contained in the instructions have been placed in the numerical order in which they are there stated, that being most convenient for reference.

1. In Great Britain, the business of warehousing is left entirely to individual enterprise; the Commissioners of Customs, in whom the management of the collection of the revenue is vested, under the control of the Lords of the Treasury, stating generally the description of stores, fastenings, &c., which they consider requisite for the purpose, and all such stores eligibly situated are by them admitted to be bonded warehouses, placed under the joint lock of the customs and storehouse proprietors, and are free for the storage of dutiable goods.

From the great rise and fall of the tide, it is almost impossible for vessels to discharge at open piers in a tide-way as with us. This has led to the construction of artificial basins, with tide-gates, by incorporated companies, as in London, and by the town trustees, as in Liverpool and Birkenhead, for the purpose of giving greater facility and despatch to business. In London these docks belong to three companies with large capital, viz: the East and West India, London, and St. Katharine's Dock Companies, whose business it is to furnish labor for the discharge and loading of vessels, to store the goods and perform all labor connected therewith. They have constructed around their docks or basins large warehouses, entirely fire-proof, with cellars fitted for storage of every description of merchandise, and with every facility for sampling and arranging the goods, and for public sales.

These advantages of situation give to these companies almost a monopoly of the business—they storing free as well as dutiable merchandise. The Government further facilitates them by placing in each dock a corps of officers, to do the custom-house business connected therewith.

These docks being somewhat distant from the seat of business, the companies provide, in addition, large warehouses in the city, to which they transport any merchandise required, without extra charge to the owner. And generally from their large means, they are enabled to grant greater facilities than individuals. Their warrant or receipt for merchandise, for the same reason, is as current as any other security in the market, and loans are made on them at the lowest rates of interest.

At Liverpool and Birkenhead, the ownership of the docks is in the hands of the city or town authorities, who select a portion of their number, who, with a like number selected by merchants paying dock dues, constitute the board for the management of the docks. In Liverpool the basins have, with but one exception, only sheds for the temporary protection of goods from the weather while loading or discharging; the merchandise being stored in private bonded warehouses in different parts of the city. The exception referred to is the Albert dock, which has large warehouses attached, after the London plan, and which has but lately been completed. The docks at Birkenhead are not yet finished; they are to have warehouses attached, which will be made bonded stores. Owing to some difficulties of title, the work has been delayed, but will probably soon be completed; when so, the Birkenhead docks will, probably, not be inferior to any similar establishments in existence.

Plans of the docks at the different ports are annexed. See Appendices A, B, C, K 2, and W.

The warehouses at the different basins are built, as will be seen by reference to the map, in large stacks, subdivided into stores convenient for the storage of different descriptions of goods, containing sample rooms, &c., the communications between the different subdivisions being closed at night for security against fire.

There is also in each port, a store attached to the custom-house, designated as the Queen's warehouse, to which all goods that may be seized for violation of law, unclaimed passengers' luggage, and surplus stores of ships, are sent; but this store is not used for warehousing merchandise.

2. The articles thus stored consist chiefly of foreign imports paying the highest rates of duties, and those bulky articles paying low duties, on which the expense of frequent removals bears heavily. Separate stores are generally provided for sugar, molasses, tobacco, teas, silks, cinnamon, indigo, and coffee, or parts of different stores so constructed as to be most convenient for storage of these articles, security against combustion, gaining easy access, sampling, &c., keeping in view the greatest economy of labor. Goods prohibited for home consumption are permitted by law to be warehoused, such goods being marked prohibited, and kept separate from those entering into consumption.

The refining of sugar being allowed in bond, the commissioners of the customs have power to make sugar-refining houses bonded warehouses for such refining.

The practice of making frequent changes in packages of goods, under the permission of the commissioners of the customs, creates a necessity for enlarged storage room.

For the arrangements for storing different descriptions of goods in the East and West India docks, London, see Appendix W.

3. The warehouses in the East and West India and London docks in London, are constructed in a substantial and fire-proof manner, the roofs of slate or tile, and the doors and windows of iron. The lower floors are generally of stone, on arches sustained by pillars of stone or iron; the upper floors are of wood, sustained by wooden pillars. The stores in these docks are of different dates of construction, the more modern ones

embracing the most approved modes of building at the time. See Appendix W.

In the St. Katharine's dock, the stores, having been more recently built, are generally of a better description, the lower stories being on arches supported by iron pillars, and the floors of the second story of iron plates. Underneath all, are cellars for the storage of liquors, with arched roofs, supported by iron or stone columns. These cellars are of immense extent, and, in the London dock alone, comprising twenty-two acres. The floors are fitted with iron skids for the stowage of the casks, and their easy movement from one part to another.

On the piers in these docks are also constructed sheds for the protection of merchandise while discharging and loading, and for custom-house examination. These sheds are supported generally by iron columns, and in some instances have iron roofs, and railways laid through them for the more convenient removal of merchandise by hand trucks.

The other bonded warehouses are private stores of fire-proof construction, within which no offices or counting rooms are allowed, built to comply with the circular of the Commissioners of Customs, as per Appendix L.

The stores in the Albert dock, Liverpool, (the only dock having warehouses at that port,) the undersigned think the most perfect in every respect which they visited, being built entirely of stone and iron, no wood whatever entering into their construction. They are built around the basin, five stories in height; the floors are of tile, laid on arches throughout, supported by iron and stone columns, the space between the bricks and tile being filled with concrete. The walls are three feet in thickness at the first story, diminishing to eighteen inches at the roof—the latter being of tile, and the party walls rising four feet above it. The second floor projects, as in St. Katharine's dock, to the water's edge, with a hatchway in the intervening space between the water and the main building; goods are thus by cranes taken from the vessel, and placed within reach of the hoisting apparatus. The height of this ceiling being increased to admit the working of the crane under it, the pillars are notched to admit of temporary floors being laid, preventing the waste of room that would otherwise take place.

The private warehouses at Liverpool are of the same construction, generally, as in London; the transient sheds referred to in No. 1, are built of brick, with tile or slate roofs.

The warehouses at Birkenhead are in progress of construction; for particulars of which, see Appendix C.

The hoisting apparatus at all the docks in England was the ordinary crane to hoist from the vessel, and in some instances to raise and lower from and to the vaults; but the general plan in the stores was by the ordinary wheel and fall, in general use in this country.

The depth of water in the Liverpool docks will be seen by reference to Appendix B; in the London dock, Appendix A; in the St. Katharine's, D; in the Birkenhead, C; and in the East and West India dock, London, W.

For descriptions of these docks more in detail, and for full particulars

concerning location and construction of warehouses, capacity of stores, &c., see Appendices A, B, C, D, K 1, K 2, and W.

4. In the private warehouses, neither lights nor fire are permitted by the customs; but in their docks, the regulation of the matter is left to the dock companies. In their warehouses it is strictly forbidden; but it is permitted in the offices and on board the vessels lying in the docks, under close restrictions. "No lucifer matches, or other articles of an inflammable nature, are permitted to be housed;" neither are pitch, tar, rosin, gunpowder, lucifers, turpentine, woolen rags, or waste, or cotton waste, hay or straw, allowed to be landed in the docks. Should any hay or straw, pitch, tar, rosin, or turpentine, be brought in for ship stores, the articles may be put on board, but must not be lodged on the quays. In the vaults, lamps are permitted. In each dock there is a day and night police always on duty, and a certain number of their servants are drilled to work the fire-engines belonging to the company. The organization is complete and perfect, and every means used, as will be seen by reference to their regulations, to guard against and extinguish fires; tools are at hand to scuttle vessels if it be necessary, and they are subject to the most severe regulations whilst in dock; this severity being absolutely requisite, as a fire, occurring at low tide and once obtaining the mastery, could not be checked till all the shipping were destroyed or sunk.

The Government not being warehouse proprietors in any way, the question of insurance lies solely between the importer and store owner. The superior construction of the stores in the docks, and the known vigilance exercised by those companies, make the rates of insurance on goods deposited there, less than when in other stores. For ordinary merchandise in private bonded stores, the rates average $37\frac{1}{2}$ cents for \$100, while in the docks it is stated, as will be seen by reference to Appendices D and W, to be from $7\frac{1}{2}$ to $12\frac{1}{2}$ cents per \$100. As far as could be ascertained, the general custom was to insure. For further particulars, as regards the prevention and extinguishing of fires, see Appendices A, K 2, K 3, and W.

5. In the dock warehouses originally constructed, iron was not used as a material for building, being only used in some cases for braces to strengthen; but in those more lately built, it has entered to some extent into the construction for rafters, joists, and flooring; for pillars it has been more generally used; the St. Katharine's dock, in London, and the Albert dock, at Liverpool, using iron pillars filled in with brick, as the support, in most cases, to the second floor. The London dock company have also used it to a considerable extent, for pillars in the last vaults constructed. The sheds on the dock piers at London, are generally supported by iron columns, as previously mentioned; and the intention is hereafter to increase its use, experience having demonstrated, from the use made of it in constructing the large railway stations, that it is the lightest and best material for large sheds and roofs. The flooring in the warehouses is usually made with reference to the character of the goods to be stored; where a smooth surface is very requisite for the preservation of the article, iron has been somewhat used. In the Albert docks, before mentioned as combining the most modern improvements, tile has been

used, laid on concrete made perfectly smooth, for sugar and molasses; such a floor, or one of stone slabs, being considered the best, the drainage requiring it to be frequently scraped and cleaned.

The buildings are kept insured by the proprietors, the rate being from one-sixth to two-sixths sterling per cent. The merchandise is generally insured; see No. 4.

It is difficult to ascertain the cost of the different docks, they having been constructed at different periods. The cost of the Albert dock was £318,000.

6. The custom-houses in London and Liverpool are near the wharves, and in the vicinity of the principal portion of the warehouses. Appraisers' stores, are not known, the appraisement of goods being made by the landing officer at the time of their landing.

7. The storage of merchandise in bond in England, as stated in No. 1, is entirely a private business, the Government having no interest in any stores or warehouses, except in the store known as the Queen's warehouse, appropriated solely to the storage of seized goods, stores, or Crown property, and with the single further exception of tobacco warehouses.

This article being subject to the very enormous duty of 9s. per pound on manufactured, and 3s. per pound on unmanufactured, and thus offering great temptations for frauds, as a measure of safety the Government have hired buildings in the docks of London, and some equally safe places in other ports, under the sole control and the custody of their own officers. Experience has demonstrated, however, that the property would be equally safe under the usual restrictions; and we were informed that the Commissioners of the Customs contemplated placing it on the same footing as other goods.

On the arrival of a vessel, the consignee of her cargo may select any bonded warehouse for its storage. The charges for such storage and labor being a matter of bargain between the parties, competition ensures the lowest prices, and thus enables bonded goods to be stored at the lowest rates. Merchants consequently prefer having their goods in bond, and so common is the custom, that, as a general rule, the stock of dutiable foreign imports in Great Britain, except those quantities withdrawn for retail, may be ascertained by the quantity in bond on custom-house books.

The bonded stores are under joint lock of the customs and the warehouse proprietor, the importer, unless he be at the same time the store owner, having no custody; the store is under the charge of a customs officer known as a locker, who receives, delivers, and keeps account of all goods coming in or going from the store.

The warehouse proprietor is allowed at any time during business hours to have access to any goods stored on his premises, but the goods cannot be in any way changed from their original character without the previous permission of the Commissioners of Customs; they may, however, be changed from warehouse to warehouse, and from one port to another, without payment of duty, under the formalities hereinafter set forth.

8. The amount of goods in bond in the different warehouses it was

impossible to ascertain with any degree of correctness; but, when the capacity of the stores of the dock companies, and the large number of other stores used for that purpose, are considered, it must necessarily be very great. The capacity of the warehouses in and connected with the docks in London may be estimated at 600,000 tons. Many free goods being stored by these companies, the dutiable quantity could not be estimated.

For the rates of storage in London docks, see Appendix A.

For	do.	in St. Katharine,	"	D.
For	do.	in Queen's warehouse,	"	M, page 337.
For	do.	in Albert's dock,	"	B.
For	do.	in East and West India,	"	W.

These rates are generally higher than in private stores, but the advantage of greater security in storage, and facility of access to the property, with cheaper insurance and greater despatch in business, cause them to be generally preferred. As a general rule, there is no diminution of rates of storage in consideration of the length of time, except on wood and on wines.

Goods are permitted to remain in bond three years, at the end of which time the Commissioners of Customs have power to extend the time; which is generally done from time to time, unless in cases of deterioration of property. The surplus stores of a ship are not permitted to remain in Queen's warehouse over one year, they being then sold for charges and duty. Dock companies have been given the power by charter to sell any perishable goods for charges in two months, and other goods in twelve months, first paying to the customs the duty.

There is no distinction or separation of goods designed for consumption or exportation, except in the case of goods prohibited for home consumption and imported for exportation; such goods are marked prohibited, and stored separately. These goods, on landing, are generally placed in the most convenient situations for exportation, but there are no stores used expressly for that purpose; what are termed export sheds in each dock being used for the temporary receipt and examination of goods before going on board the vessel.

9. The mode of entering goods for warehousing, is by an entry and two copies; one copy for the collector, and one for the comptroller of customs; the original entry, after bond given, going to the warehousing department, where it is copied into the landing officer's book. These books are registered in this department before being issued to the landing officer.

The importer is not required to subdivide his entry into parcels, unless the description of goods imported renders it necessary. A separate entry is made for different descriptions of goods, however, as sugars, nutmegs, liquors, &c.

Separate landing books are prepared at the custom-house for free, dutiable, and for warehouse goods, the warehouse entry always giving the store to which the goods are going. Into these books the particulars of the entry are copied, and the officer immediately underneath makes his return, weighing, measuring, and marking such goods as require it, and giving, in his book, a full and complete account of the goods. On

those for warehouse, he marks the initials of ship and master, the time of import, and weight, if necessary.

Liquors he causes to be gauged, giving returns thereof, and of the proof of each cask, entering every particular in his landing book. The goods are then sent to their different destinations, the officer taking care that those for warehouse go by proper persons, and designating the route if necessary. A ticket is sent with each load, and at the close of each day's business the landing officer's return is examined with the account of the locker at the store, thus daily securing a correct delivery of the goods. This landing-book is not allowed to have any leaves abstracted or calculations erased; every leaf is stamped and must be accounted for.

Great care is taken to make it contain a perfect description of the goods, as it forms the basis of all the warehouse accounts.

For particulars of the practice in detail, and for the forms of all descriptions of entries and landing-book, see Appendices E, G, F, and W.

The certificate issued or given to the person who enters goods in warehouse is issued by the party who receives them on storage. As such, it is considered as evidence of property, and is further secured by act of Parliament, securing the holder of such certificate in the perfect ownership of the merchandise; for which see Appendix B, page 536.

Its value, however, depends in a great degree upon the character and reputation of the party issuing it. Consequently those issued by the dock companies of London are entitled to the highest credit. Loans are made on such certificates by all banks and bankers, and not by any particular class, at the current market rates for the best securities, and they rank generally as among the best in the market. No endorsers are required. The aggregate amount of such loans it was impossible to ascertain. For forms of such certificates, see Appendices A and E.

10. The aggregate amount of goods warehoused at each of the ports visited, it was impossible to ascertain with correctness. For the amount warehoused during the year by the East and West India Dock Company, see Appendix W. The amount of value of merchandise in warehouse in Great Britain is estimated at \$387,200,000; stored at London, in docks and private warehouses, costing, as near as could be ascertained, \$40,000,000.

The entire number of stores and warehouses, and their dimensions, it was also impossible, from want of time and facilities, to estimate, and no recorded account could be found. Of the three great docks at London before mentioned, however, the dimensions appear in Appendices A, D, and W.

Different forms are used in entering goods for consumption and reëxportation, as per Appendices E, G, and W. In cases of reëxportation of goods, a bond in double the amount of duty, with one surety, is required for their delivery at the foreign port of destination, and they are carried to be shipped under the care of a proper officer of the customs, and by such ways as he shall authorize; otherwise they are forfeited. An entry for export may be dispensed with, a certificate of bond having been given being sufficient authority for the warehouse keeper to deliver for shipment. Goods, after entry and landing, may be

entered and shipped for reëxportation without actual lodging in warehouse, being considered as constructively warehoused; and the account taken for the rewarehousing may serve as the account for delivering the goods for payment of duties or for shipping.

In cases of transportation of goods from port to port, coastwise, by railway, or otherwise, twelve hours' notice in writing of the intention to remove must be given to the warehousing officer. Entry is made, and bond for delivery at the port of destination is given in double the amount of duty, with one surety, specifying the mode of conveyance and time allowed for the transit. By land carriage this is, in stage coaches or railways, seven days; any other description of wheel carriage, fourteen days; by inland navigation, one month; coastwise, in steam vessels, fourteen days; in sailing vessels, not exceeding two months. On presentation of a certificate that bond, with security, has been given, the warehouse keeper may deliver the goods for removal the same as if an entry had been made and passed for the same, he endorsing the delivery on the certificate.

The officers, upon satisfying themselves that the packages are in the same state as when imported, may permit them to be removed without being reweighed. Each package is to be marked with its contents when practicable.

In cases of the deposit of transported goods in warehouses, for which security is required, but for which the proprietor has not given bond, the removal bond remains in force until a proprietor of the warehouse, or purchaser of the goods, gives a fresh bond.

When necessary, the officers at the port of arrival may call upon the consignees of goods to pass the proper entries for the same.

Upon entry being made and bond taken for the removal of goods, a letter of advice, containing an account of all particulars, stating mode of conveyance, time allowed for transportation, marks, numbers, and description of packages, contents, quantity, and quality, is transmitted from the port of removal to the port of destination. And from the port of arrival, after entry made, is transmitted to the port of removal a certified account of the goods as they find them, which is noted in the books at the port of removal. If all is correct, the bond is discharged. If the goods do not arrive by the same conveyance named in the letter of advice, the fact is stated in the certificate.

The bond for rewarehousing of the goods may be given either at the port of removal or of destination. If it be given at the port of destination, a certificate thereof is, at the time of entering the goods for transportation, produced at the port of removal.

If the time allowed for removal, which is according to the conveyance, as before stated, has elapsed without advice having been received at the port of removal of the arrival of the goods at the port of destination, the officers of the last named port are called on for an explanation of the cause; and if the merchandise has not yet arrived, the matter is forthwith represented to the Board of Commissioners of the Customs for directions.

For copies of all bonds, letter of advice, certificates and forms, gener-

ally given in connection with warehoused goods, and details of practice, see Appendices G, E, F, and W. The Commissioners of the Customs, in appointing warehouses for the reception of dutiable goods, require general bond, with two sureties, from the proprietors thereof, whether individuals or companies, for the full duties of importation on all such goods as shall at any time be warehoused therein, or for their due exportation.

If the proprietor be not willing to give such security, the different importers are required to give bond upon their several importations in double the amount of duty, with one surety. The system of general bond (it possessing many advantages) prevails in practice.

If goods are destroyed or lost by any unavoidable accident, either on shipboard or in landing or shipping, or in receiving into or delivering from warehouse, or whilst in warehouse, the duties are remitted.

When goods deposited in warehouse, for which general bond has not been given by the proprietor, but special bond by the importer, are sold, the importer's bond may be given up, and that of the purchaser taken in lieu.

Goods are not received back into warehouse after delivery therefrom.

11. The warehouse companies were the only sources from which any information in answer to this question could be derived. (See Appendices K 1, K 2, A, D, and W, where a full description of the books, and the number and character of the clerks and other officers, are given.) The labor is performed by the warehouse proprietors; and from that source and the storage, their revenue is derived: the truckage, loading and unloading, shipment and exhibition of goods, &c., are all performed by them.

Merchants are allowed to take certain quantities of goods free of duty as samples, (see Appendix N,) and by such samples, or by comparison, sales are made by brokers or by public sale.

Counting-rooms are not allowed in stores where goods are bonded—the entire building being under the customs lock. Importers, generally, have no stores attached to their counting-houses—depositing all their consignments with the dock companies, or other warehouses—they or their authorized clerks being allowed access to their goods at any time within business hours, accompanied by an officer of the customs; or, if they have stores, they use them generally for free goods, preferring to deposit them with known and established warehouse proprietors, on account of the value of the certificates of deposit or warrant, as a basis for loans and a facility for sales.

12. The out-door officers, transacting the customs business connected with warehousing, are the surveyor general, inspector general, landing surveyors and landing waiters, and lockers; in doors, the warehouse comptroller, warehouse keeper, warehouse registrar, and jecquer, and their respective clerks. For the duties of each officer, and all others connected with the collection and security of the revenue, see Appendix O, Nos. 1 to 38.

From the evident disinclination on the part of gentlemen to answer the inquiries as to compensation, the undersigned forebore to press the

question. The compensation paid to their officers and servants by the East and West India Dock Company, however, is stated in Appendix W.

13. The warehouses are kept open for the transaction of business from 8 a. m., to 4 p. m., from 1st March to 31st October; and from 9 a. m., to 4 p. m., for the rest of the year. The same hours of attendance are required from the customs officers attached thereto.

The water to extinguish fires is procured from hydrants, and from the river; the East and West India, the London, and St. Katharine docks, have each, in addition to the usual fire engines belonging to, and kept within, the dock walls, a floating fire-engine, kept in constant readiness, which can at any moment be set to work, throwing water at the rate of two hundred gallons per minute. (See Appendices A, K 2, and W.) Naval stores, gunpowder, hemp, flax, lucifer matches, acids, hay and straw, woollen and cotton rags, or waste, and spirits, are considered combustible articles, and none of them (see No. 4 of this report) are allowed in the docks, except spirits, hemp, and flax.

The combustible articles excluded are stored in yards in the suburbs of the city. No prohibition of warehousing is made of perishable goods; they are allowed to be warehoused, if desired—the watchfulness of the warehouse proprietors, in securing their storage by sale before the property becomes deteriorated in quality, securing the Government against loss.

14. The expense attending different descriptions of goods, it was impossible to arrive at, (except so far as the rates of storage were concerned, as per the printed rates in Appendices A, B, D,) the cost depending upon the degree of labor required for sampling, &c.

As a general rule, as has been before remarked, all dutiable imports, except small importations for retailers, are put in bond under customs lock. This has arisen from the credit thus obtained for the duties; whilst equal facilities, if not greater, are given for sale, either for consumption or exportation, with all the privileges of sampling, repacking, dividing packages, sorting, &c., that an importer could have in his own store; and, unless he should be in a large business, and compelled necessarily to have warehouses attached to his counting-room, at a much cheaper rate.

The business of storing bonded goods has been reduced to a system, and has become as regular a business as any in Great Britain. The consequence is, great competition, the lowest possible rates, and every facility for the importer to make what disposition he may subsequently choose of his property.

Free goods are stored in the dock warehouses, but in separate stores from dutiable goods; the customs officer of course taking no cognizance of them. Goods are allowed to remain after the duty is paid, that being a mere question of storage between the parties, the Government taking no further interest in their disposition.

The dock companies are allowed by law to make a warehouse entry for all unclaimed goods, remaining unpermitted forty-eight hours after a vessel begins to discharge at their docks, they giving bonds for the duty;

they are allowed to hold the same a given time, according to the description of goods, selling them for charges, freight, and duty. If goods should remain unclaimed on board a vessel not discharging at one of the docks, the captain may, after fourteen days, send them to the Queen's warehouse, to be sold at the expiration of three months, the proceeds, after deducting duty, freight, and other charges, to be held for account of the owners.

15. The warehouses are constructed with party walls, separating the floors in divisions, and with double iron doors and stone staircases. There is a suitable space reserved between each stack of warehouses.

The light and ventilation are perfect. The windows of each of the warehouses are secured by shutters either wholly of or cased with iron. The docks are separated from private buildings by a boundary wall, see Appendices K 2, page 188, and W. The superintendent of the docks is required daily, after the close of business, to visit every store and examine whether the doors separating the stores and those separating the staircase from each floor are closed, but not locked, and another officer visits the stores each morning to see that the duty has been performed, and to report violations.

16. In the new warehouses building at Birkenhead, a railway connecting with the roads to Manchester, Birmingham, London, and other principal places in Great Britain, has been constructed so as to admit of discharging or receiving goods immediately from the carriages into the stores. Between each row of stores is an avenue on which are laid three lines of rails, one passing close to the buildings on each side, and a third in the centre to receive the carriages when loaded or discharged. Immediately within the dock walls is a scale on the railway for weighing the carriages, a plan of which is annexed in Appendix C. Goods for any part of Great Britain may thus, directly, upon passing the doors of the warehouses, be placed in course of transit without any further charge for labor.

It is in contemplation, likewise, to bring the Manchester road into the new docks now building in the northern part of Liverpool. At Antwerp, the railway to Cologne, Paris, or Ostend, starts from the entrepôt, thus affording great facilities for goods destined for Germany or France, and also those to be shipped from those countries; goods passing through Belgium are placed in a railway carriage in the Antwerp warehouse, the customs lock is placed on it, and the conductor of the railway delivers it intact at the frontier to which it is destined, thus giving facilities and despatch impossible with any other mode of conveyance.

The time occupied in warehousing cargoes of goods depends greatly upon circumstances—as delays arising from discharging parts of the cargo into lighters to go to other warehouses, waiting for ballast, and for entries at the custom-house. The last-named cause is, however, to a certain extent, obviated; the dock companies having special power to enter all goods unclaimed in forty-eight hours.

The celerity with which a cargo may be landed and warehoused, may be judged of by the following statement of the time expended in discharging goods by the St. Katharine's Dock Company—eight hours, including half an hour for refreshments. (See Appendix D.)

	Greatest despatch.	Ordinary despatch.
Tallow, casks.....	1,006	550
Flour, barrels.....	4,568	2,000
Cotton, bales.....	1,203	500
Hides, dried.....	3,800	2,500
Sugar, bags.....	7,400	3,000
Sugar, Havana, chests.....	1,500	550
Sugar, hhds.....	350	250
Hemp, bales.....	1,161	500
Hemp and flax, tons.....	86	50
Oil, in casks and butts.....	290	100
Brandy, puncheons.....	336	200
Wine, pipes, hhds. and quarter casks...	529	250
Indigo, chests.....	1,131	450
Coffee, bags.....	5,450	2,000

See also E, of Appendix W, for time of the East and West India Dock.

In shipping goods from the warehouse, the goods are delivered into the vessel as fast as the crew can stow them away. The time, therefore, is influenced by the activity, or otherwise, of the captain and crew.

No such practice is permitted as using a vessel as a warehouse; but goods having been landed and examined, may be considered as constructively warehoused, and exported or transported in bond to another port. Goods at such second port may be entered at once for consumption without actually going into store, being again considered as constructively warehoused.

17. The rewarehousing of merchandise at a second port is done in the same manner as at port of importation, and entry made in same manner. When the merchandise has been received in store, notice of its receipt is forwarded to the port from whence received, which cancels the bond given for the safe transit. (See No. 10 of this report.) If the goods are again shipped, the forms are repeated; no difference being made whatever, whether the warehouse port be changed once or oftener.

The goods, when rewarehoused, are held on the terms of the first warehousing. The time of remaining is reckoned from the day of the first warehousing, and the goods can remain in bond no longer than three years from that date.

18. Goods exported in bond are shipped under control of a customs officer, who designates the manner, route, and conveyance. The draymen and porters are not under the control of the Government, except being licensed as such by the local authorities.

When goods are removed from one warehouse to another in the same port, as may be done upon permission being given by the Commissioners of Customs, they are accompanied by an officer.

19. The object of the British Government being to make their country the entrepôt of the world, the practice is to grant to merchants ware-

housing goods, the utmost facility consistent with the security of the revenue. The description and character of packages may be changed, new packages substituted, &c., so as to suit the different foreign markets. All sorting, separating, repairing, and alterations, that may be judged necessary for the preservation, sale, shipment, or legal disposal of goods, are permitted; application having been first made to the Commissioners of the Revenue, in whom the sole authority is vested to grant permission for making such alterations.

These alterations, and all necessary repairs, are made under the supervision of an officer of the customs, and by the warehouse proprietors at the expense of the owner of the goods, who gives special directions as to the nature of the operations; such repairs as are necessary to put the packages in good order for stowage and safety being required at landing, before they are placed in warehouse.

Sugar refiners may remove sugars and molasses to premises under the locks of the Crown, approved of by the Commissioners of Customs, for refining the same; giving bond to refine such sugars and molasses, and that the total of refined sugar, and the treacle produced by the process, shall be duly exported or returned to a bonded warehouse within four months.

And such sugar and molasses may be transported to other ports, the gross weight and tare being marked on the cask, and a sample transmitted to the port of destination, with the letter of advice.

Spirits and wines may be bottled for exportation at stores.

Brandy, in warehouse, may be added to wines in quantities not exceeding one to ten. In cases of diminution of quantities in packages of spirits and wines, they may be filled up from other packages of the same; and the casks so emptied may be withdrawn from warehouse free of duty. Wine may be racked from the lees, and may be mixed with other wine of the same description, all import brands being erased from the casks, and the lees may be destroyed without payment of duty thereon. Separate vaults are appropriated for the bottling of spirits and wines. In no case rum to be bottled, or deposited before or after bottling, in same warehouses as wines. In repacking, the excess of quantity may be, if good, entered for consumption; if worthless, destroyed, and the quantities marked on the new packages, and such is deemed the imported package. No foreign casks, bottles, corks, or other material, are used, except such as the goods were originally contained in, without such articles having been entered, and the duties paid thereon.

Damaged goods, cloths, &c., are allowed to be taken from warehouses, and cleaned, pressed, &c.

Pongees and other white silks to be printed, dyed, or cleansed, handkerchiefs to be hemmed, also, indigo, nutmegs, rhubarb, &c., to be sorted and separated for repacking with reference to quality.

Rice or paddy may be cleaned in warehouse; copper and lead be taken to extract silver, the whole weight being returned or accounted for.

Timber may be sawn in bond, four inches to be left at the end. Grain may be taken from warehouse and kiln-dried; grain in bulk may be put in bags.

Perishable and valuable goods may be landed from vessels in distress,

inward or outward bound, and be removed for cleansing and making merchantable, bond being given for their return to a warehouse in three months.

Spirits are vatted, the casks being emptied into vats varying in capacity from 5,000 to 15,000 gallons. On being returned to the casks, the letter V is cut in the head, with numbers indicating the various importations, combined in a certain vatting, of which the cask forms a part. Samples are previously taken from each package—two from each; one is retained at the warehouse, and, when a quantity has accumulated, these are mixed, returned into casks, and sold for the Government. The equivalent sample is retained by the merchant, Government not collecting duties on his samples. On wines and spirits in bottles being sampled, the amount taken must be returned and the bottles recorked. See Appendix M, pages 346 to 350.

The dock warrant being the representative of the value of the spirits, the credit of the dock company is pledged to express what the article is. The vatting and the combination of qualities are therefore indicated by the characters cut upon the head of the cask.

Whilst permitting the mixing of the different qualities of liquors of the same sort, no mixing of different kinds of spirits is allowed, except when to be exported, save in the case of brandy and wine, before named; and in all cases of vatting and mixing, the import marks are erased from the cask.

Upon any alterations being made in the packages, the warehouse proprietors require the warrants given therefor to be previously lodged with them.

The accumulations of sugar and molasses on the floors of the warehouses are periodically scraped and weighed, and an allowance of one-third of the quantity being made for dirt, if molasses, and of three-fourths, if sugar, the duty is collected on the remainder.

Brandy is permitted to be imported in small casks of ten and fifteen gallons, and warehoused when intended for exportation to Mexico and South America.

To guard against adulteration of wines and liquors in transit, samples are taken, and the proof and quality stated in the letter of advice containing particulars. If, after arrival at the port of destination, and comparison with the letter of advice, adulteration is suspected, the samples are transmitted from the port of removal, and a comparison is made therewith. The casing of packages is not required.

20. The guards against violations of warehouse rules, or any misappropriation of the property, are the bond and the joint custody of the Government and the warehouse proprietor. To insure the safety of the property, laws have been passed (in warehousing act 8 and 9 Vic., chap. 91, sections 10, 11, 12, 13) securing to the importer at all times easy access to his goods, and the immediate production of the same when required; also laying heavy penalties on the proprietors for any person having access to the property except in presence of the locker or customs officer, and for the proprietor, or any other person, assisting in any way in fraudulently removing the same from the stores, or in subsequently concealing it, and making the proprietor liable for the duty on

goods so removed. Should the officer embezzle, waste, or spoil any of the property committed to his custody, he is deemed guilty of a misdemeanor, and punished accordingly; and if such officer be prosecuted to conviction by the importer, consignee, or proprietor of such merchandise, the Government repays the amount so embezzled, &c. See same act, chap. 91, sec. 47.

No security is required from the lockers, it forming one of the few exceptions to the general rule of requiring securities; and the exception is probably made from the fact, that it is not in his power alone to embezzle or waste the property under his care.

The different dock companies punish irregularity and disobedience of their rules and regulations by their servants with suspension for the first offence and dismissal for the second.

Inebriety or dishonesty is punished by peremptory discharge. For further details of checks and penalties see Appendices K 1 and K 2.

21. The guards against burglary and theft, in the docks of the company, depend chiefly upon the internal police; their stores being surrounded by walls, and having officers stationed at each gate, the property becomes very secure against embezzlement. In the private warehouses due regard is had to the fastenings required, as will be seen by reference to Appendix L.

The goods stored with the dock companies are generally examined only once in three years, though an examination of particular lots is more frequently made. The great capitals of these companies, and the admirable manner in which they conduct their business generally, together with their vigilant police regulations, render the Government less exact than with private stores. The officer (locker) in charge of the latter stores keeps a daily account of all receipts and deliveries, and also a general storage ledger, showing the party storing, the nature of the goods, and the part of the building in which stored. He is under the daily supervision of an officer termed a superintendent locker, whose duty it is to visit each store and see that these duties are properly performed. His receipt and delivery book is also daily examined by the books of the officer discharging cargoes for such store and by his orders for delivery. These officers are, once in each year, transferred to another store, and their account of goods on hand is examined by their successor, who then becomes responsible for the property.

The storage and other charges are collected by the proprietor, and he is entitled to hold property after payment of duty until such charges have been paid. For the manner of keeping the books of the large warehouse companies, as also of the officers of the customs stationed in the establishments, with all the forms for the receipt and delivery of merchandise, see Appendices A, D, E, G, K, and W.

22. There are no restrictions upon the removal or transportation of goods from one port to another, in bond.

Giving the goods entirely into the custody of the bonder, at whose risk they are during transit, the Government relies upon the bond, letter of advice, and samples, for the security of the revenue.

If on arrival at the second port, the goods are going immediately into home consumption, no further examination is made, if contained in the

original packages as imported, and they need not be entered for rewarehousing, but an entry for consumption may at once be made; the duty at a second port being assessed in all cases upon the quantity and value fixed at the port of importation, subject to such allowances as are hereinafter stated, in No. 24; and duties in all cases are assessed and paid only when and where finally withdrawn for consumption.

The certificate accompanying the goods is the letter of advice described in No. 10 of this report.

23. The goods in course of transit are solely at the risk of the parties transporting; but if lost by accident while on the way from one port to another, the duties are remitted in the same manner as if destroyed while in warehouse. (See Nos. 10 and 24 of this report.)

24. Goods paying specific duties receive abatement of duties for damage on voyage of importation, provided proof is given that the damage actually occurred on the voyage before landing, and provided the claim for abatement is made at the time of landing and examining the goods, except on the following articles: Cantharides, cocoa, coculus indicus, coffee, currants, figs, Guinea grains, ipecac, jalap, lemons, nux vomica, opium, oranges, pepper, raisins, rhubarb, sarsaparilla, senna, sugar, tea, tobacco, wines, and spirits, and except on wrecked goods, or those found at sea, on which no allowance is made.

Cocoa, coffee, or pepper may be abandoned in warehouse for duties, the duty being charged only on the quantity taken. On pepper, two per cent. is allowed for wastage. Cocoa, hams, coffee, cheese, currants, figs, raisins, sugar, spirits, and wines pay duties on actual quantities delivered. No allowance, as a general rule, is made on other goods; but the Commissioners of the Customs have power to remit the duties on the whole or any portion of the goods lost or destroyed in the warehouses, and to them appeal is made in all doubtful questions; the general practice being, as far as could be ascertained, to assess duties only on quantities delivered, unless the deficiency was occasioned by fraud.

Deficiency in quantities on the voyage of importation is not a question entertained by the customs; the entries, if specific, being levied only on the quantities landed, and the basis of the ad valorem duties being the valuation as landed.

Allowance is made for damage or total loss in transit, but not for deficiencies, as the goods pass out of the hands of the Government officers. In some extreme cases, however, the Commissioners have made allowances, upon the proof being positive that the deficiency was the result of accident.

25. The security against the adulteration of goods in transit is in the taking of a bond, the letter of advice containing particulars, the samples, and the comparing of quantities and qualities, and condition, with the letter of advice and samples, as hereinbefore stated in Nos. 10 and 19.

26. A return of the receipt into, and deliveries from warehouse, is made up quarterly by the comptroller of warehouse accounts, showing the description of goods warehoused during the quarter, the countries whence imported, the quantities imported in British and foreign ships, and received coastwise, and the amount in warehouse at the commencement of the quarter; and showing the quantities delivered during the

quarter for consumption, and the duties received thereon; the quantities delivered for exportation and transportation, and the quantities in warehouse at the close of the quarter.

At the same time is also made a return of the goods not the growth or produce of the kingdom, reexported therefrom; showing the species of goods, the countries to which exported, the quantities in British ships, and the declared value.

A monthly account is also made up at each warehousing district, and signed by the collector and comptroller of customs, showing the quantities of the principal articles of foreign merchandise imported; those duty free, those warehoused, and those not warehoused; the quantities delivered from warehouse for consumption; the amount of duty received thereon, and received on the goods entered for consumption direct, without going into warehouse.

A similar monthly account is made of the quantities of foreign merchandise exported, showing those exported as merchandise, and those shipped as stores.

Values are not expressed, except in the return of goods exported, first named, which expresses the declared value. For the forms of these returns and statements, see Appendices E and G.

27. The returns mentioned in No. 26, are compiled from the record in the books kept in the offices of the comptroller of warehouse accounts, and of the warehouse keeper. The record is made in these books from the landing books, which show the quantities actually received into warehouse, as entered therein by the landing officers; the general particulars of importer's name, vessel, article, and store to be housed in, having been first entered in the warehouse keeper's register from the merchants' warehousing entry at its presentation, the quantities, and all particulars in detail being entered after the completion of the landing, as above stated. The entries recording the warehousing of goods in the books of these officers are thus made complete, after all the weighing, gauging, &c., is completed; these being done after the discharging of the goods from the vessel, and before their deposit in warehouse. The report of the landing officer, therefore, insures correctness in the data received.

In cases of the merchandise going out of warehouse, the record is made in the books of the offices above named, from the withdrawal entry, it having been first presented, and partially recorded in an entry or warrant-book in the office of the warehouse keeper, and then passed through the offices of the collector and comptroller of customs; for paying duty, if withdrawn for consumption, or giving bond, if for exportation or transportation.

A permit issued from the office of the warehouse keeper, and recorded there, and in that of the comptroller of warehouse accounts, authorizing the locker to deliver the goods, is furnished the merchant withdrawing; for which permit he receipts, and it is returned by the locker to one of the said offices, with his report of alterations, in quantities, &c., (if there were any,) entered thereon; which return of the locker is checked with the entry, as at first recorded. It is then passed to the other of these offices, and there likewise checked with the recorded entry, to withdraw.

The report of the delivering officer, therefore, insures correctness in the data received respecting goods going out of warehouse, as the report of the landing officer insures it respecting goods going into warehouse.

The books of the one being daily compared with those of the other of these offices, no after alteration occurs.

28. The data upon which the record in the books and the statistical and other returns are based, have no connection with the certificate or warrant that importers receive as a representative of their goods in warehouse. These documents are issued by the companies and individuals doing the storage business, and are based upon the record in their books, showing their storage and possession of the goods.

In treating of the French and Belgian systems, the time that it was found possible to devote to them not having admitted of carrying the investigation through the entire series in detail, (as before mentioned,) the numerical order of the instructions is no longer observed; and a general review only of the prominent features of these systems has been attempted.

In France there are two systems of warehousing goods, termed the *real* entrepôt and the *fictitious*.

The *fictitious* entrepôt is established in the warehouses of private individuals, who keep the keys. They enter into bonds, with security, approved by the customs, to exhibit the packages, in identical number and sort, at every requisition of the inspectors, and either pay the duties or reexport them within the space of one year; which time is almost always prolonged at the request of the importer. The merchandise admissible into the fictitious entrepôt is colonial produce, paying low rates of duty—coals, cotton, wool, woods, &c. (See Appendix H2, page 298, vol. 1, and pages 6 and 7, vol. 2, for schedule.)

The *real* entrepôt is established in fire-proof warehouses, owned by private companies, &c., the customs having a key, and guarding all receipts and deliveries, and keeping accounts (as for fictitious entrepôt) with each depositor of the goods stored.

The collection of storage is made by the proprietors, who alone are responsible for any loss of goods, either by burglary or fire—the Government requiring no security from the importer, considering their control all that is requisite. The time of storage is limited to three years; but an extension of time is usually allowed to five, six, seven, eight, and even ten years, as the customs regard the entrepôt real as a continuation of the foreign soil. All handling or alteration of the packages, either by converting several into one, or by dividing it into smaller ones, is prohibited in the *fictitious*, but permitted in the *real* entrepôt, the consent of customs being previously obtained, which requires the work to be done under the supervision of an officer, and that the accounts be altered to agree with the new packages. All merchandise is admitted into the *real* entrepôt, including what is admitted into the *fictitious*. Samples may be previously taken, but upon condition of immediate payment of duties on them. The importer, on withdrawing his goods for consumption, can have them reexamined at his option; and though by law the duty is due upon the quantities entered in warehouse, without regard to leakage or wastage, still the Government remits the duty on the deficit wherever the local

authorities certify that it does not proceed from fraud. This, however, is only granted when the entire lot is withdrawn.

When parts of an invoice are taken out, the duty is paid on the part taken, and the entire remainder of duty, as per inward entry, is to be paid when the rest is withdrawn.

In the transportation of goods in bond, whether from *entrepôt real* or *fictitious*, or in case of export, security is always required. In the first case, a clearance is granted, (see forms annexed in Appendix H,) in which are stated the marks, numbers and description of packages, their contents and weight. This accompanies the goods to their port of destination; and the receipt of the goods, endorsed thereon, cancels the security given. Penalties vary according as there may be a deficit, or excess or difference in the kind of merchandise. Generally speaking it is double the duty, or the value of the goods deficient, with a fine of 100 to 500 francs. In the second case, a nearly similar clearance is granted and the security canceled on the production of a certificate of the goods having been shipped, and the vessel having sailed. The additional security is required, in land transit, of placing, without exception, a leaden seal on the packages. (See Appendix H2, page 292.)

The transit of goods may be suspended in the course of transportation, and the duties paid at any office of customs, or the goods rewarehoused.

No deficiencies are allowed on goods in *fictitious* *entrepôt*, as they are always at the free disposition of the owner. If the owner should dispose of such goods without first paying the duty, he subjects himself to pay double duties, and a fine, in some cases, equal to double the value of the goods.

The warehouse system of Belgium has recently undergone a general revision, as will be seen by reference to Appendix J2.

At Antwerp, the warehouses of the *free* *entrepôt* are constructed of brick, with wooden floors and pillars, and staircases. New stores are being added to the stack which comprises the *free* *entrepôt*, in order to supply the increased demand of the port. They are built with every convenience as regards light, air, &c., and with great facilities for the receipt and delivery of goods—the railway to Cologne, Paris and Ostend, running through the *entrepôt*, which adjoins the dock. It is in contemplation to enclose the whole of these warehouses and the dock within a wall, imitating the construction of the docks of the London companies.

The cost of these warehouses, including the new stores now being completed, is estimated at 4,000,000 francs. They were formerly the property jointly of the Government, the province and town of Antwerp, and individuals. The Government has lately reimbursed the share holders, and become sole proprietor of the *free* *entrepôt*—it being under the control of the finance department.

An administrative committee appointed by the King, on the proposition of the Minister of Finance, composed of two officers of the customs, two members of the chamber of commerce, and one of the municipal authority, regulate the tariff of storage, the stowage, changes of packages, &c., in the *entrepôt*.

Private stores (*particular* *entrepôt*) may be used as warehouses when

the *free entrepôt* is full, they being approved of by the customs authority for that purpose. The goods stored therein are held under joint lock of their owner and of the customs. (See Appendix J 2, page 86.)

There is a third species of warehouse, styled *fictitious entrepôt*, in which the custody of the goods is confided entirely to the depositor. It is subject at all times to be entered by the customs officer, for examination of the merchandise and of the condition of the fastenings. The stowage is done under his supervision.

The only kinds of merchandise admitted into this *entrepôt* are coarse sugars, fruits of all kinds, (provided they are packed in cases susceptible of being plumbed,) hides, oleaginous seeds, ashes, and guano. Fruits are permitted to have their packages changed; and merchandise found to be deteriorating, must be entered for consumption.

Examinations of the goods in the different *entrepôts* are made annually.

Samples are not allowed to be removed from any of the *entrepôts* without payment of the duties. Goods may be withdrawn from any in all quantities.

No allowances are made for deficiencies on withdrawal of goods from warehouse except on wines and liquors.

Change of packages is allowed on goods in *entrepôt*, *free* or *particular*. Wines may be drawn off from the lees, and the duty on these remitted; cases may be divided, and the goods culled, assorted, &c., those of the same species subject to different rates of duty not being allowed to be mixed, nor packages to be changed when the duty is based upon the nature of the package. Permission must first be granted, after request made in writing by the depositor.

Insurance is effected on merchandise in *free entrepôt*, without distinction of goods, at the rate of two francs per 1,000. When in *particular entrepôt*, the rate is higher. No fires or lights are allowed within either.

A receipt or certificate is given for goods in *free* or *particular* *entrepôt*, signed by the warehouse keeper, for form of which see Appendix J. When the merchandise is sold, transfer is made on the books, the original receipt, accompanied by a transfer certificate, is returned, and a new receipt is furnished to the purchaser, the transferring being entered on the books from the transfer certificate. This officer keeps an account of all merchandise deposited in, and withdrawn from, warehouse. Accounts are kept with the parties warehousing. For form, see Appendix J. For goods, on which *ad valorem* duties are charged, the values are kept. This officer collects the storage charges from the depositors. All labor is performed by them, they sending the laborers to the *entrepôt*, who do the work under the supervision of the customs officers. For a list of the books and forms to be brought into use on 1st January, 1848, see Appendix J 2.

The time for which merchandise is permitted to remain in *entrepôt*, is two years. Upon application being made to the King, which is referred to the Minister of Finance, the time is extended from term to term.

General bond is given before goods are entered and placed in *entrepôt*. The bond is given when the merchant or broker enters into the business

of importing goods. None is given for particular inward entries, and none specially given for transportations or exportations, unless the general bond shall be deemed insufficient to cover. The bond being originally given by the party doing business at the custom-house, who is generally a commission broker, the merchant owner may not have any bond in the customs for the duties on his goods, the broker's general bond, he being the importer, furnishing the security to Government for importation, transportation, or exportation. No bond, therefore, is given by the owners or lessees of stores used for the purposes of particular or fictitious entrepôt.

The transit of merchandise is conducted generally in the same manner as in France. The account of particulars is sent with the goods, and, after being *visé* at certain offices on the route designated therein, is returned certified from the office of destination, or of issue from the country, as the case may be. Packages are plumbed, the leads, however, not being affixed to the separate packages when they can, with equal security, be placed on the means of conveyance, as the hatches of a vessel, the doors of a railway carriage, &c. If transit be by railway, a customs officer accompanies the merchandise to the office of destination or of issue, and to him are confided samples of wines and liquors in transit, duplicates being retained at the office of removal.

The merchandise in transit is at the risk of the owner. If, however, the injury bears no evidence of fraud, but is clearly the result of accident, the penalties imposed by the law are remitted, but the duties exacted, unless the King remits them. Heavy penalties, in some cases equal to confiscation of the property, and a fine of double the duty, are imposed for fraudulent mixtures, subtractions, &c.

Articles prohibited to importation for consumption are admitted to entrepôt for transit.

The laws concerning the warehousing of merchandise in France and Belgium, with full details of the practice, and all the forms connected with the entering of goods at the customs for warehouse, and withdrawal for consumption, transit, or exportation, will be found in Appendices H, H 1, J, J 1, J 2, J 3.

In replying to that portion of the instructions directing such further inquiries as might be deemed useful, in connection with the warehousing system, or our foreign commerce, and the suggestion of such alterations as might be deemed advisable, it is proper to state, that the limited time given prevented any investigations except such as would naturally suggest themselves in the prosecution of the preceding inquiries.

Some prominent features, however, have presented themselves in so favorable a light, that it would be remiss not to call attention to them here, and, before doing so, to generally recommend, for the consideration of the Department, the incorporation into our system of the better features of the foreign systems, as they may appear in the details set forth in this report and the accompanying documents, so far as they may be found, upon investigation, to be decided improvements; especially as the revision of our system of warehousing, at this early stage of its growth, could be effected without injury to existing interests.

The systems of France and Belgium not affording so many points in

consonance with our own methods as that of Great Britain, attention has been more particularly directed to the improvements that might be afforded by that of the latter country.

While the English practice abounds with many unnecessary forms, the consequence of alterations and improvements in an old system, there is at the same time a perfect system of accountability running through all the departments of the customs, with an admirable adaptation to the general business of the country.

It is, therefore, respectfully recommended to the Department, that our warehouse regulations be so amended as to secure the greatest simplicity of details in connection with the entry, export, and interior transit of warehouse goods; that some general description of stores be adopted, with certain necessary fastenings, &c., any of which, eligibly situated for business, may be, by the collectors of the several ports, under the direction of the Secretary of the Treasury, selected as bonded warehouses, leaving the business of storage and labor entirely to the proprietors, the Government lock and supervision of the Government officer constituting the only variations from the ordinary business of storage. Give to the importer the right of selecting the store, and making his own terms for labor and storage, and to the warehouse business would be secured that vital element, necessary to its successful operation—perfect freedom in competition. It then becomes the interest of every importer to place his goods in bond; the real estate owner and mechanic are benefited by the increased demand for warehouses; the regulations as to buildings issued by the Government secure a better description of stores, from which results a consequent diminution of risk from fire in our large cities; and, finally, the interests of every class of the community become identified with the success of the system.

It is also recommended that permission be granted to owners of bonded goods to repair packages; to repack goods in such quantities as may suit the markets for which destined; to dye and print silks; to clean and restore goods damaged on the voyage of importation; and, in short, to grant every privilege that would not jeopardize the safety of the revenue; and also to allow the importation in bond, for exportation, of goods now prohibited, as, for instance, the packages in which brandies are imported into Mexico and South America, containing from ten to fifteen gallons, a size suitable for mule loads. These are prohibited by our laws; whilst in England, though equally prohibited for consumption, such packages are imported for export to those countries, and secure to British commerce an advantage our laws do not accord to us.

It is further recommended that there be granted to shipping the privilege they have in Great Britain, of taking what stores may be necessary for their intended voyage from warehouse without payment of duty. To prevent frauds, a tabular statement has been prepared of the required quantity for each man per diem of the different articles in general use, and the number of days required for a voyage. On a ship's return, the overplus is deposited in warehouse, to be taken from thence as part of the stores on the next voyage. And, also, generally to dispense with the bond now required from importers, when the goods are placed in the entire custody of the Government. In the English system a bond is

required for the reason that the owner or those storing for him have joint custody; but there would seem no necessity for it when the owner, as in our bonded warehouses, is entirely excluded from any supervision or control, directly or indirectly. In France, it has been seen that no bond is required, even on joint custody, it only being demanded by the customs when the goods go out of their possession.

The undersigned, in conclusion, would express through you their grateful recollection of the attention and assistance, in obtaining every information connected with the subject of their inquiries, received from the Hon. George Bancroft; General R. Armstrong, Consul at Liverpool; Hon. Mr. McGregor, M. P.; Hon. Mr. Dawson, Vice Chairman Commissioner of Customs; and from Mr. Collin, Mr. Chandler, and Sir John Hall, of the several dock companies in London.

To the customs officers generally in London and Liverpool, they feel indebted for the disposition to afford every information connected with their respective departments, and particularly to W. S. Kendall, Esq., Inspector General, London, for the zeal evinced in furthering their views.

To the Hon. Richard Rush, Hon. Thomas G. Clemson, the American consulates and the customs authorities at Havre and Antwerp, their thanks are also due for the readiness evinced in furnishing every information desired.

Claiming your indulgence for any errors that may be found, and in the hope that the information collected and herewith respectfully submitted may prove serviceable to the Department in its efforts to render every facility to our commercial interests, the undersigned have the honor to subscribe themselves,

With great respect, your obedient servants,

CHARLES C. WALDEN,
D. P. BARHYDT.

Hon. R. J. WALKER, *Secretary of the Treasury.*



List of the Appendices accompanying the Report of the Warehouse Systems of England, France, and Belgium.

- A—London Dock Companies.—Replies to questions put to them; forms for doing business, and table of rates and regulations.
- B—Liverpool Docks.—Table of rates and charges; act of incorporation, and rules and regulations of Albert Dock.
- C—Birkenhead Docks.—Act of incorporation; map of the docks; description of buildings, and plan of scales used.
- D—St. Katharine's Dock Companies.—Replies to questions addressed them; list of their employés; forms used in their business; table of rates and charges, and regulations concerning lights and fires.
- E—Liverpool Custom-House.—Replies to questions; forms used in warehouse business, and forms of books kept.
- F—London Custom-House.—Warehouse forms with explanations.

G—Custom-House at London Dock.—Forms used in warehouse business; forms of books, and explanations in reply to interrogatories.

H—Havre Custom-House.—Tariff of charges and forms of doing business in entrepôt, with forms of books, and translation of transit laws.

H 1—French code of custom-house laws.

H 2—Continuation of the same.

J—Antwerp Warehouse.—Forms and collection of commercial rates, &c.

J 1—Belgian general law of customs and excise.

J 2—Belgian revised warehouse law and regulations, with translations thereof.

J 3—Belgian law of transit and project of new law of transit, with translation.

K—Table of the average number of days required for foreign voyages, and the necessary stores for consumption of crew per diem.

NOTE.—These tables are constructed upon a principle to meet every probable duration of a voyage, by the simple operation of doubling and trebling, &c. Each computation has been made with an addition of 25 per cent. to guard against casualties.

K 1—St. Katharine's dock code of instructions for in-door department.

K 2—St. Katharine's dock companies' code of instructions for the out-door departments.

K 3—St. Katharine's dock companies' instructions to the police department, with plan of dock, location of engines, &c.

K 4—Act of incorporation of the St. Katharine's dock company.

L—Regulations prescribing the buildings which may be used as bonded warehouses under the warehouse act in Great Britain.

M—General orders relating to the customs in Great Britain, consolidated.

N—Tables of quantities allowed to be drawn from warehouse as samples in Great Britain.

O 1 to 38—Thirty-eight numbers of instructions for various officers of the customs in Great Britain.

P—Customs laws of Great Britain.—Edition of 1846.

Q—General orders and regulations of the Board of Customs of Great Britain.

R—Same from September, 1843, to January, 1847.

S—Instructions for collectors and comptrollers of customs at outports in Great Britain.

T—Customs regulations of Great Britain for 1845, '46, and '47.

V—Reports on custom-house frauds in Great Britain, 1843.

W—First and second part—East and West India Dock Companies.—Replies to questions addressed them; forms used in their business, complete; forms of books kept, and of returns made; chart showing position of up-town warehouses, and general plan of docks and warehouses, showing position of hoisting apparatus, &c.

X—Liverpool laws and regulations relating to dock and light dues, and schedule of dock rates.

NOTE.—The Appendices as per above list are on file in the Treasury Department. Extracts from them are hereto annexed, marked G, H, I, K, L, M, N, O, P, Q.

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EAST AND WEST INDIA DOCK COMPANY,

Billiter Square, October 27, 1847.

SIR: I have the honor to acknowledge your letter of the 10th September, enclosing a series of questions which you desired to have answered by this company. It is in original herewith, with the detailed answers you required.

I have only to express the hope of the Court of Directors that the information may be found useful to you, and to assure you that if further details are requisite, they shall be furnished upon your application to me.

I have the honor to be, sir, your most obedient servant,

GEORGE COLLIN, *Secretary.*

CHARLES C. WALDEN, Esq.,

Commissioner from the United States of America.

Series of Inquiries addressed to the East and West India Dock Company by the American Commissioners.

1. The number of warehouses in your docks where foreign imports are stored, and how far separated into distinct stores by permanent wall or by iron doors, or by other mode of separation?

2. The descriptions of goods thus stored, and how far there are separate stores for different descriptions of goods?

3. A full description of these warehouses or stores; how and of what material built; number of stores or floors, and depth and extent of cellars; how far they are fire-proof, and to what extent erected on arches without timber; how many of them are immediately upon the water, and how many distant therefrom; and how far the conveniences of landing, and of loading and unloading goods to and from them; the depth of water at the docks or basins; the nature and position of the hoisting apparatus at the place of landing and at the warehouse, whether by steam or otherwise?

4. The means used to guard and protect the goods from combustion and the buildings from fire and accident; how and at what times fires are permitted or lights introduced, and in what manner; and the means for extinguishing fires?

5. How far and to what extent iron has been introduced in the construction of warehouses, either for roof, rafters, joists, or otherwise as well as the materials for flooring, and the expense of building such warehouses; with, if practicable, a ground plan of the dock and warehouses attached thereto?

6. How and for what terms, and at what rate of rent, the warehouses for tobacco are leased to the Government?

7. The amount of goods stored, giving the description, as far as practicable, and the quantity and character of each; the rate of storage; how far the charge is diminished for a longer period of storage? (This question refers only to goods in bond.)

8. A full description of the books kept at such warehouses, and by what number and character of clerks and other officers; the checks on subordinate storekeepers to ascertain the disposition made of goods entrusted to their custody; the manner of keeping their accounts; how often examined to test their correctness, and by whom; how an examination is made of the goods on hand, and how often; the different blank forms for the receipt and delivery of merchandise; and the means to prevent adulteration of liquors and other articles?

9. A full description of the official names and duties of all persons transacting the business in such warehouses, and the compensation paid each?

10. The hours within which the warehouses are kept open; what articles are considered combustible or perishable; and how or where the combustible or perishable articles are kept, and for what length of time?

11. The actual expense of warehousing goods and of keeping them in warehouse, distinguishing the different kinds of goods, say dry goods or hardware in packages, sugars, molasses, tea, coffee, spices, dye woods, hides, wines and spirits in casks or in bottle?

12. How far marine or other railways are used for placing goods in the warehouses; and the length of time occupied in warehousing cargoes, as well as in shipping them from the warehouses; together with the delay on this account and detention of vessels; and what portion of the time of a vessel is taken up in depositing and receiving goods from each warehouse?

13. Packages in bad order, how repacked, &c., and how far the importer is allowed the control, direction or supervision of such labor; whether the description of package can be altered, and under what restrictions?

14. What is the custom among importers in regard to insurance on merchandise in the docks; what rates of premium are charged; do the dock companies insure their warehouses; and if so, the premiums paid thereon?

15. What returns are made, statistical or otherwise, to the Government of the bonded goods on hand, and what data these returns are made from?

16. Please give blank forms of such returns, and of all forms connected with the warehousing of bonded articles, and plans of the different descriptions of hoisting apparatus used in your docks?

17. Please give form of certificate issued to owner of goods in bond; the regulations concerning the transfer of property under such certificates, and the laws governing same; are such certificates used as security for obtaining loans from the Bank of England or other bankers; and how do they compare with other securities in the market?

Replies of the East and West India Dock Company.

"1. The number of warehouses in your docks where foreign imports are stored; and how far separated into distinct stores by permanent wall, or by iron doors, or by other mode of separation?"

At the *western docks* there are fourteen principal warehouses for import goods. Those that are contiguous are separated from each other by thick walls. The only internal communications with each other are between Nos. 9 and 10 warehouses, where there are iron doors on each floor, and between No. 12 warehouse and No. 2 rum warehouse by wooden doors.

At the *eastern docks*, there are four stacks of brick-built warehouses on the south quay of the import dock; two on the west quay; one at the east quay; and three stacks at the east end of the north quay.

The *up-town warehouses* consist of four stacks of warehouses, brick-built, situated in Fenchurch street, Jewry street, Billiter street, and Crutched Friars, as shown in the accompanying plan, (Appendix F.)

Detailed descriptions of all these warehouses will be found in the answer to question No. 3.

“2. The description of goods thus stored, and how far there are separate stores for different descriptions of goods?”

The arrangement of the company's warehouses, and their general appropriation is as under stated.

Western Dock—North Quay Import Dock.

Warehouse No. 1. Tea, indigo, silk, piece goods, and other East India and China goods required for inspection at the town warehouses. Such goods landed from ships discharged in this dock are here deposited until removed to town for inspection and sale, by order of the inspectors.

Warehouses Nos. 2 and 3. East and West India sugar and cocoa, India rice, ginger, turmeric, hemp, and jute.

Warehouses Nos. 4, 5, and 6. East and West India sugar and coffee, cotton, and pepper.

Warehouses Nos. 7 and 8. East and West India sugar.

Warehouses Nos. 9 and 10. East and West India sugar. Foreign coffee and sugar.

Warehouse No. 11. Drugs, &c., cassia, cochineal, and cotton.

South Quay Import Dock.

Warehouse No. 12. Foreign sugar and flour.

Rum and Wine Department.—Rum, wine, and spirits.

East and West Wood Ways.—Furniture and dye woods.

South Dock and South Quay of the Export Dock.—Deals, oak, teak, and birch, timber and staves.

Blackwall Basin.

Warehouse for saltpetre.

Eastern Docks.

West Quay Warehouse.—Tea, indigo, silk, and other East India and China goods required for inspection of the trade at the up-town warehouses. Such goods landed from ships discharged in this dock are here deposited until removed to town for inspection and sale by order of the inspectors. Also, East India sugar and rice.

South Quay.—East and West India sugar, coffee, rice, pepper, and cotton.

North Quay.—Saltpetre.

Up-town Warehouses.

Crutched Friars. Tea, shellac, lac dye, and hides.

Fenchurch street. Tea, silk, and drugs.

Jewry street. Indigo.

Belliter street. Spices, ivory, piece goods, lacquered ware.

“3. A full description of these warehouses or stores; how and of what material built; number of stores or floors, and depth and extent of cellars; how far they are fire-proof, and to what extent erected on arches without timber; how many of them are immediately upon the water, and how many distant therefrom; and how far the conveniences of landing, and of loading and unloading goods to and from them; the depth of water at the docks and basins; the nature and position of the hoisting apparatus at the place of landing and at the warehouse, whether by steam or otherwise?”

Western Docks.

The whole of these buildings are constructed with brick walls. Nos. 1 and 9 warehouses consist of five divisions each; the wings contain cellar, ground floor, first floor, and second floor; the other three divisions contain one floor more in height. There are brick party walls between each of the divisions, communicating by iron doors; the east end of No. 9 warehouse communicates by iron doors with No. 10 warehouse.

Nos. 2, 3, 4, 6, 7, and 8 warehouses consist of three divisions each, which contain cellars, five floors above, and attics; these warehouses having kerb roofs, making seven stories in all. There is no communication from any one of these warehouses to those adjoining. There are cross walls separating the divisions; but there are openings in them, with wooden doors, for communication one with the other. There are iron caps and story posts to these warehouses in the cellars and ground floors; and to two of them (Nos. 2 and 4 warehouses) iron caps and posts to the floor above.

No. 5 warehouse consists of five divisions. The centre division contains cellar and two floors above. The four other divisions contain cellar and ground floor stories. There are cross walls separating the divisions, but there are openings for communication with each other, and iron doors. There are no iron posts or caps in this warehouse. Between Nos. 2 and 3, 3 and 4, 6 and 7, and 7 and 8, are enclosed divisions containing cellar and ground floor stories. The floors to these buildings are supported by wooden posts and caps. As these buildings are lower than the adjoining warehouses, and have no internal communications with them, they, in some measure, detach the warehouses from each other.

No. 10 warehouse, at the east end of the import dock, consists of cellars, ground floor, and two floors above; the floors partly supported by iron posts and caps. A portion at the end next No. 9 warehouse is divided off by a cross wall, in which are iron doors of communication on each floor. There are no other cross walls throughout the building.

No. 11 warehouse, at the west end of the import dock, consists of ground floor and two floors over. The floors are supported by wooden posts

and caps, and there are no cross walls throughout the building. This warehouse is detached from any other building.

No. 12 *warehouse*, situated on the centre of the south quay of the import dock, consists of a ground floor and two floors over. The floors are supported on wooden posts and caps; there are no internal cross walls. The lower floor is appropriated to the storage of wine and rum, and has several large vats for vatting the rum. The first floor is appropriated partly to the vatting department, and to the storage of dry goods, and the upper floor is also appropriated to the storage of dry goods.

Nos. 1 and 2 *rum warehouses and vaults*, consist of cellar and ground floor. The cellars are groined over with brick work, but there are openings formed by cast iron frames in the vaults inside the building, for taking in and delivering the rums. There are also circular openings in the centre of each groin formed by cast iron cylinders, with cast iron plates covering them, having glass illuminators for giving light to the vaults. There are also unenclosed internal stone staircases against the front and back walls, to form communications between the vaults and the ground floor of the warehouses. There are external windows in the vaults on both sides; those on the south side (next the export dock) having iron shutters. There are also several iron doors communicating with an area extending along the back. There are iron doors and windows in the north front of the ground story, and iron doors, but no windows, on the south front. The roofs are formed with lantern lights. These two warehouses are detached from each other, No. 12 warehouse intervening. At one of the extreme ends of each of these warehouses is a small open shed, with groined vaults of brick arches underneath, similar to the formerly described vaults, and communicating therewith; also appropriated to the storage of spirits. In these there is no communication between the cellar and ground floors; but there are cast iron cylinders with glass illuminators to the centre of the groins as in Nos. 1 and 2 rum warehouses. Above each of these vaults is a lantern roof. The back of the building is enclosed with a brick wall; the front next the import dock is open.

The warehouses for the reception of mahogany, cedar, and other wood goods, are as follows: *At the east wood wharf*, two sheds (Nos. 2 and 3) for mahogany, enclosed with brick walls, and having cast iron columns and caps to support the roof; and one shed, (No. 3,) also for mahogany, standing on wooden posts. The whole of these three sheds have traveling machines in the roofs for storing the logs in piles, and for delivering them on to the carriages or trucks. There is also a shed, (No. 1,) open in front, the back and sides enclosed with brick walls, and the roof supported by iron columns and caps, for rosewood, cedar, and other woods. The whole of the walls of these buildings have considerable openings in them for gaugeways, and for air and light. *At the west wood wharf* there is a shed, (No. 2,) for mahogany, with traveling machines in the roof, similar to those at the east wood wharf, inclosed with brick walls; also, a shed (No. 1) for cedar, rosewood, &c., similar to No. 1 at the east wood wharf; a shed, (No. 3,) open in front, standing upon wooden posts; and another shed, (No. 4,) open in front, at the west end of the wharf. Attached to the wood department are also three sheds

contiguous to the south wall, on the export dock side, constructed of timber, and enclosed with open battening.

The whole of the warehouses for import goods are placed at a distance from the water varying from fifty to sixty feet.

On the north, east, and west quays are shelter sheds between the warehouses and the wharf side, to protect the goods when landed, till warehoused, and while being coopered, or the packages otherwise repaired; and on the rum quay is a cast iron shed continuing the whole length of the quay.

As fires are not permitted in any part of the import dock, the buildings are not rendered fire-proof in any other way than having iron doors in the party walls, as already described.

In delivering the goods into craft or vessels in the import dock, they are of course trucked across the quay; but carts and wagons are not permitted to enter the gates of the import dock. The land delivery is effected by a road which circumscribes the import dock, so that the import business is not interrupted by the access of carts and wagons on the quay, which would be attended with much inconvenience.

The depth of water upon the sill of the Blackwall dock gates at high water, by Trinity datum, is twenty-four feet three inches; but the spring tides are sometimes one or two feet above this level, and the neap tides generally from three to five feet lower.

The machines used in all the docks for unloading the ships are jib cranes of various powers, up to fifteen tons, fixed on the dock quays; and derricks, worked by jiggers attached to them, when working out of more than one hatchway at a time; but the landing cranes are all made to plumb the hatchways of the ships.

The housing cranes consist of iron jibs fixed to the upper parts of the warehouses, connected with machines, having suitable gear work placed on the ground floor of the warehouses. The housing machines to the rum vaults are wrought iron jibs, with proper gearing attached to them. Four of the mahogany sheds have traveling machines in the roofs for piling the logs, and for delivering them on to trucks or wagons. Heavy logs by these means are moved with great facility.

The whole of the machinery is worked by manual labor.

There are inclosed wooden sheds, requiring no particular description, in the export dock, for the reception of import goods, as well as goods for exportation.

Eastern Docks.

No. 1 warehouse consists of one floor only, which is divided into two portions by a cross wall, in which are iron doors of communication. *Nos. 2 and 3 warehouses* consist of ground floor, and one floor above, communicating with each other by openings without doors on the ground floor, and by iron doors on the one-pair floor. The story posts are of iron. *Nos. 4 and 5 warehouses* are precisely similar to *Nos. 2 and 3 warehouses*. *Nos. 6 and 7 warehouses* consist of cellar and two floors above. The cellars are constructed with groined arches on iron stanchions. They communicate with each other by iron doors. The entrances to the vaults are by external steps and iron doors, and there is no internal

communication between the cellar and ground floor stories. There are also iron doors of communication in the cross walls on the ground floor and first floor.

There are no warehouses for the numbers between 7 and 12.

Nos. 12 and 13 warehouses consist of ground floor and two floors over. There is a party wall dividing the warehouses from each other, in which are iron doors of communication on each floor. The floors are supported by iron posts. *No. 14 warehouse* consists of one story, with a mezzanine floor throughout, supported upon iron posts. The *saltpetre warehouses* on the north quay of the import dock are one story in height, and consist of three principal divisions, and two small intermediate divisions. There are some doors of communication between the large and small divisions, but the internal communication is not continued so as to connect the principal divisions with each other.

The *east quay warehouse* consists of ground floor story and one story over. It has an iron roof and iron posts to support the floor. There is no cross wall in this building.

The *new part of the cotton warehouse*, on the north side of the export dock, consists of ground floor story, and one floor over, having traveling machines in the roof for housing and delivering the goods. The other parts of the building consist of one story only. There is a communication throughout, by openings in the internal walls.

On the quays of the *export docks* are sheds for the protection of goods brought down for shipment; and, on the north and south quays of the import dock, are shelter sheds for protecting the goods till warehoused.

The depth of water on the sill of the Blackwall lock gates of the eastern docks, by Trinity datum, is 24 feet 10 inches; but the spring and neap tides will make it sometimes more or less than this.

Up-town Warehouses.

Fenchurch street warehouse contains throughout a basement floor, the greater part of which has an intermediate floor between that and the ground floor story; and there are five floors above. There are several division walls across the warehouses, in some of which are communications by iron doors. For affording facility for housing and delivering at these warehouses, there is an opening left between them, called the "long yard." There are also two quadrangular delivery yards, one at the north end and the other at the east side of the south end, which are constantly used for delivery. There is also a quadrangular delivery yard at the west side of the south end, which is not generally used, but which could be made available, if rendered necessary by the classification of goods, or any other cause.

This stack of warehouses is constructed with iron story posts in the basement floor.

The whole warehouse is appropriated to the storage of tea, raw silk, gums, &c.

Jewry street warehouse contains throughout a basement floor, and five floors above, and has a communication on the cellar floor and the upper floors with Fenchurch street warehouse, by iron doors. This warehouse has some division walls in which are also iron doors. The floors of the

ground floor story are supported by iron posts. There is a quadrangular area to the warehouse for housing and delivering the goods.

This stack is appropriated to the housing of indigo.

Crutched Friars warehouse contains throughout a basement floor, the greater part of which has an intermediate floor between that and the ground floor story; and there are five floors above. There are division walls across this warehouse, in which are iron doors. The floors of the ground floor story are supported by iron story posts. There is an internal open quadrangular area for housing and delivering the goods.

This warehouse is appropriated to the storage of tea, wool, lac dye, shellac, and dry hides.

Billiter street warehouse is formed with two quadrangular open areas for housing and delivering the goods, the north area of which has been covered with a glazed roof between the ground and first floor, as a show room for ivory. The warehouse contains a basement and four floors above. There are division walls, with doors of communication in the same, which are partly of iron.

This warehouse is appropriated to the storage of silk and cotton piece goods, ivory, cinnamon, and drugs, and China and lacquered ware.

“4. The means used to guard and protect the goods from combustion and the buildings from fire and accident; how, and at what time fires are permitted or lights introduced, and in what manner, and the means for extinguishing fires?”

Iron doors in the division walls have been introduced in some of the north quay warehouses of the western import dock; the vaults under the rum warehouses are arched with brick work. Iron doors and iron shutters to the windows are fixed in the front of the vaults and warehouse next the export dock. Neither lights nor fires are permitted either on board ships in the western import dock, where the principal part of the company's business is transacted, on the quays, or in any of the warehouses; but in the eastern import dock, the export and south docks, fire and lights are allowed in the offices and on board ships, between the hours of 6 a. m., and 9 p. m., under special licenses to be obtained from the company's principal of police. See regulations as to fire and candle, page 14, Appendix B.

Land and floating fire-engines, the property of the company, are placed at several stations round the docks, completely fitted with the necessary appendages. These engines are exercised on a fixed day in each month by the officers and men on the establishment. They are constantly attended to and kept in good working condition.

At the up-town warehouses candle-light, when required, is supplied in locked lanterns.

There is a police patrol, relieved at regulated intervals, constantly on duty, both at the town warehouses and the open docks, who have special charge in respect to all fire and light; and any infringement of the company's regulations in this respect can be punished by fine, under the authority of the company's act of Parliament.

“5. How far and to what extent iron has been introduced in the construction of warehouses, either for roof, rafters, joists, or otherwise, as

well as the materials for flooring, and the expense of building such warehouses, with (if practicable) a ground plan of the dock and warehouses attached thereto?"

Iron work has been used in the construction of the warehouses only in the following parts of the work, viz: posts and caps for supporting some of the floors; doors in party walls partially introduced; external doors to rum warehouses and vaults; sashes to the windows of the warehouses; shutters to sashes in rum vaults; iron columns and caps to support roofs of mahogany sheds; quay shed at rum department wholly of iron; columns and girders for supporting roofs of rum warehouses and sheds, and for frames to openings in vaults of rum warehouses; also, for columns and caps to some portions of the open sheds on the quay. Cast iron has not been introduced either for roofs, rafters, joists, or otherwise, except as described above. All the roofs and girders of the warehouses and sheds, with the exception of the rum quay shed already mentioned, are of timber, as well as the joists and flooring.

With regard to the expense of building such warehouses, this company has no data upon which it could give a satisfactory estimate. Some of their warehouses were built in the beginning of the present century, and it is obvious that no calculation could be formed from the expense incurred in those erections. If they had now new warehouses to build, they would put the work up to tender, by contract, and would decide, probably, with reference not merely to the lowest offer, but to the known capability of the party so tendering to execute the work in a satisfactory manner.

A ground plan of the docks and warehouses is transmitted herewith, (Appendix G,) which will exhibit the position of every shed and building on the premises, and the spots where the several fixed cranes are placed.

"6. How, and for what terms, and at what rate of rent, the warehouses for tobacco are leased to the Government?"

There is no tobacco warehouse in the East and West India docks.

"7. The amount of goods stored, giving the description, as far as practicable, and the quantity and character of each; the rate of storage; how far the charge is diminished for a longer period of storage?" (This question refers only to goods in bond.)

The fluctuations in the stock of goods, by the landing of new goods, or the delivery of old goods, will be of daily occurrence; but it is considered that a series of the monthly stock accounts for the year ended on 31st August last, (the latest period to which it can be accurately compiled,) will show, as far as practicable, the quantity and description of goods usually warehoused by the company. Such a series is transmitted herewith, (Appendix A.)

A copy of the last edition of the table of rates, (Appendix B,) will explain the operation of the charges.

It may be stated that the accrued rents, due to the company on the goods warehoused with them on the 30th September last, are estimated at about £96,000.

“8. A full description of the books kept at each warehouse, and by what number and character of clerks and other officers; the check on subordinate storekeepers to ascertain the disposition made of goods entrusted to their custody; the manner of keeping their accounts; how often examined to test their correctness, and by whom; how an examination is made of the goods on hand, and how often; the different blank forms for the receipts and delivery of merchandise; and the means to prevent adulteration of liquors and other articles?”

For the convenience of business, the whole of the company's warehouses are numbered or named, and are divided into departments, each comprising one, two, or more warehouses. All the departments for dry goods are conducted upon the same plan, and therefore a description of one will be sufficient for all.

The department for wet goods, called the “rum and wine department,” differing in many respects from the others, a description of this is given also.

It must, however, be understood that the business transacted at the warehouses themselves, whether for wet or dry goods, relates only to the reception of goods from the ship; their management and custody in the warehouse, and final delivery therefrom; the account of all charges incurred, and the authentication and record of all authorities for transfer or delivery, being kept in the general office. The arrangement of the general office, western dock, will be found in the following statement:

The establishment at one of the Departments referred to above, viz: that comprising Warehouses Nos. 2 and 3, is as follows:

No.	Official name.	Salary.	Duty.
1	Warehouse keeper.....	£200 per annum.....	General management of the department. Responsible for the proper landing of the cargoes of ships unloading, and for the management of the laborers employed on the quay. Performing the office duty of the warehouse, and assisting the warehouse keeper when necessary. Assisting the warehouse clerk. Surveying cargoes and goods generally, either before or after landing—the first with respect to storage, and the latter with reference to the condition of the packages; making out certificates of survey or damage as required, and directing the working coopers employed at the department.
1	Deputy on the quay.....	95 do.	
1	Warehouse clerk.....	100 do.	
1	Writer	15s. weekly.....	
1	Foreman cooper.....	£105 per annum.....	Assisting the foreman cooper as may be necessary. Sorting and delivery of goods under the direction of the warehouse keeper, in obedience to orders received through the general office. Unloading ships discharging at the department under the immediate control of the deputy on the quay. In charge of the hold of ships discharging at the department. Receiving goods into the warehouse and recording their place of stowage. Sampling and marking goods.
2	Assistant foremen coopers.....	30s. each weekly.....	
3	Foremen.....	30s. to 35s. each weekly.....	
6	Assistant foremen.....	21s. to 23s. weekly.....	
2	Foremen ship-workers.....	25s. each weekly.....	
1	Foreman of the hold.....	19s. weekly.....	
1	Housing foreman.....	18s. weekly.....	
1	Sampler.....	18s. a week.....	
1	Marker.....	18s. a week.....	

The classes of foreman ship-worker, foreman of the hold, housing foreman, sampler, and marker, are increased in number as necessary by the appointment of permanent or preferable laborers to act as such for the time.
The pay of the laborer is 15s. a week, and the number employed is regulated by the demands of the service.

STATEMENT—Continued.

RUM AND WINE DEPARTMENT.

No.	Official name.	Salary.	Duty.
1	Warehouse keeper.....	£250 per annum.....	Duties similar to those of the same officers at warehouses Nos. 2 and 3. Each in charge of a portion of the vaults and warehouses under the control of the warehouse keeper. Gauging rum, wine, and spirits; making out landing accounts for the importers. In charge of rum and wine with reference to the security of the casks, in surveying goods, and general direction of all coopers employed at the department.
1	Warehouse clerk.....	100 do.	
1	Deputy on the quay.....	120 do.	
1	Writer.....	15s. weekly.....	
2	Sub-warehouse keepers.....	£95 per annum and £100 per annum.....	
1	Principal gauger.....	140 do.	Duties the same as those at warehouses Nos. 2 and 3. Sampling, &c. Vatting rum and delivering rum and spirits, &c.
1	Assistant gauger.....	60 do.	
1	Principal cooper.....	200 do.	
2	Foremen coopers.....	105 do. each.....	
1	Assistant cooper.....	30s. weekly.....	
2	Sampling coopers.....	28s. 6d. each weekly.....	
4	Foremen.....	30s. and 34s. each weekly.....	
2	Assistant foremen.....	25s. and 26s. do.	

GENERAL OFFICE, WESTERN DOCKS.

1	Principal clerk.....	£200 per annum.....	{ 85 per annum to £140 per annum.....	{	{	General arrangement of the office under the immediate direction of the superintendent and inspector. Entering all goods received in the ledger, (a blank sheet of which will be found in Appendix C,) and recording all orders for transfer or delivery. Receiving all sums on account of rent and extra charges due upon goods lying in the western import dock; payment to the warehouse keepers of all money due to the foremen and laborers for wages. Examination of all landing accounts sent from the western dock; making out abstracts of ships' cargoes, &c., under the immediate direction of the inspector.
7	Leger clerks, and.....					
11	Assistant clerks.....					
1	Comptroller.....	275 do.				
	Assisted by a clerk.....	105 do.				
1	Examiner of landing accounts..	90 do.				

To insure the security of the company with respect to the correct delivery of goods, the due collection of the charges and the preservation of uniformity and accuracy in the system of accounts is the duty of the examiner's office. This department is composed of one principal clerk and eleven assistants, with further aid when necessary, and is under the special control and direction of the inspector.

The course of examination is as follows :

The bills of charges after preparation by the ledger clerks, are examined as to their correctness in every point before the goods are delivered, and if found to be correct they are certified by the examining clerk.

The daily warehouse accounts or schedules, termed " specifications," are examined on the day following, and compared with the constables' passes, the delivery, and other orders, to ascertain that the correct goods have been delivered. To insure that the correct amount of charges has been paid to the company, the amount of receipts entered by the ledger clerks in the specification is compared with the total amount of the receiver's receipts.

The delivery, and all other orders, are examined also with reference to the correctness of their endorsements, and to insure that the quantities ordered to be delivered are correctly discharged from the document and properly posted in the company's large ledger.

To illustrate the arrangement of warehouses and offices herein described, a series of forms of documents filled up accompanies this, (Appendix C,) which are copied from an actual transaction, and shows the whole course of business with reference to two consignments, one of dry and the other of wet goods. This series exhibits every operation upon those two consignments as it actually occurred, commencing with the landing from the ship to the final delivery from the warehouse and discharge from the company's books. In the series will be found an illustration of all operations of importance connected with every description of dry or wet goods warehoused with the company.

With regard to the means used to prevent adulteration of liquors and other articles, it is presumed that the general supervision of the company's and customs' officers combined is sufficient to prevent any transactions of the kind referred to; the goods being in the custody of the customs, as well as in that of the company.

9. *A full description of the official names and duties of all persons transacting the business in such Warehouses, and the compensation paid to each.*

The establishment of the company as connected with their docks and warehouses is as follows:

No.	Official Name.	Salary.	Duty.
1	Superintendent	£750 per annum and a residence.	General superintendence of the whole of the docks and warehouses of the company.
1	Inspector	350....do.....	General supervision of all matters of account and direction of the examiner's department.
1	Principal of police	250....do.....and a residence.....	General charge of the whole of the company's premises with reference to their security from fire, robbery, and the like dangers.

WAREHOUSE DEPARTMENTS.

3	Principal warehouse keepers, viz: 1 for the town warehouses.	£400 per annum and a house.	General arrangement of their respective departments under the direction of the superintendent. In charge of their respective divisions of warehouses under the immediate direction of the principal warehouse keeper, subject to the general or special orders of the superintendent. Each in charge of a portion of the vaults and warehouses for rum, wine, and spirits. Performance of the office duty at the warehouses, with assistance to the warehouse keeper if necessary. Responsible for the proper discharge of the cargoes of ships, and in charge of all goods landed on the quay; all the laborers employed both there and on board the ships being immediately under their direction. Sorting and delivery of goods under the direction of the respective warehouse keepers. Discharge of all ships' cargoes under the immediate direction of the deputy on the quay and warehouse keeper.
	1 for the eastern dock	300....do.....do.....	
	1 for the western docks	300....do.....	
15	Warehouse keepers.	100....do.....to £250 per annum..	
2	Sub-warehouse keepers.	95....do.....and 100....do.....	
8	Warehouse clerks	85....do.....to 100....do.....	
9	Deputies on the quay.....	90....do.....to 130....do.....	
55	Foremen	27s. 6d. to 42s. weekly	
52	Assistant foremen.....	21s. to 26s. weekly.....	
11	Foremen ship-workers	25s. weekly	

	Receiving goods into the warehouses and recording their descriptions and place of stowage.	18s....do.....	
3	Housing foremen.....	18s....do.....	
4	Samplers.....	18s....do.....	
4	Markers.....	18s....do.....	
1	Sample collector.....	21s....do.....	

[N. B.—These and the three preceding classes are increased according to the requirements of business, by the appointment of eligible permanent or preferable laborers to the respective duties for a time.]

Receiving all samples from the various departments, and forwarding them to the sample office at the dock house.

OFFICE DEPARTMENTS.

1	Comptroller.....	£275 per annum.....	Receipt and acknowledgment of all rents and extra charges due upon goods, and payment to the warehouse keepers of all money due to laborers for wages.
3	Receivers.....	160....do....to £200 per annum.	Directing respectively the offices of the superintendent, the general office western docks, and that at the up-town warehouses.
2	Sub-receivers.....	100....do....and 160....do.....	Arrangement and working of the examiner's office under the direction of the inspector.
3	Chief clerks.....	160....do....to 200....do.....	General office or warehouse duty as may be required, assisted by extra clerks, of whom the number varies according to the amount of business. The pay of the extra clerk is £1 11s. 6d. a week, and the present number employed is 54.
1	Principal examiner.....	150....do.....	
62	Permanent clerks.....	85....do....to 140....do.....	
62	Writers.....	15s. weekly to 25s. weekly.....	

DOCK MASTER'S DEPARTMENT.

1	First dockmaster.....	£350 per annum and a residence....	General superintendence of all matters relating to the docking of ships and the arrangement of the vessels within the docks, under the immediate control of the superintendent.
1	Assistant to dockmaster.....	150 do.....do.....	Docking and other duties relative to shipping at their respective departments, subject to the direction of the first dockmaster.
1	Dockmaster for the western export dock.....	175 do.....do.....	Docking and other duties relating to shipping at the eastern docks.
1	Dockmaster for the south dock.....	150 do.....do.....	Each in charge of one of the dock gates, under the immediate orders of the respective dockmasters.
1	Dockmaster for eastern docks.....	300 do.....do.....	
5	Foremen of lock gates.....	30s. weekly and a residence for each ...	

STATEMENT—Continued.

DOCK MASTER'S DEPARTMENT—Continued.

No.	Official Name.	Salary.	Duty.
3	Foremen of the transporting gangs.....	30s. weekly.....	Each in charge of a gang of men doing duty respectively at the eastern dock and the western import and export docks, in transporting ships from one station to another as may be required, under direction as in the preceding. In charge of the company's steam tug, used for aiding the transport of ships within the docks. Boards all ships intending to enter the docks, to ascertain the particulars of her cargo, &c., draught of water, &c. In charge of the company's lighters engaged in the removal of goods from ships discharging, to other departments than that in which the vessel is quayed. [Laborers are employed as may be required at the dock gates at 21s. and 22s. weekly; and the pay of the men in the transporting gangs is 18s. weekly in summer, and 21s. weekly in winter.]
1	Master of the steam tug.....	28s. weekly.....	
1	Boarding officer.....	27s. 6d. weekly.....	
1	Foreman lightermen.....	25s. weekly.....	

WHARFINGER'S DEPARTMENT.

1	Principal wharfinger.....	£160 per annum..... At 30s. weekly to £100 per annum. }	In charge of the wharves and sheds of the export docks for the reception, custody, and delivery of goods brought for shipment on board vessels loading there.
5	Assistant wharfingers.....		

GAUGER'S DEPARTMENT.

1	Principal gauger.....	£140 per annum..... 60 ...do..... }	Gauging all liquids warehoused with the company, and making out the landing accounts and other returns for the importers.
1	Assistant to gauger.....		

PRINTING.

1	Printer, with.....	40s. weekly..... 12s. to 21s. weekly..... }	Printing sample papers and other small forms used by the company.
4	Assistants.....		

1	Principal foreman.....	£200 per annum.....	Stationed at the rum and wine department, and specially in charge of the wet goods there with reference to the security of the casks, &c.; surveying goods on board ships, or in the warehouses, or on the quays, and directing the whole of the coopers employed at the department. Stationed on the north quay, western import dock, and in the performance of similar duties to the preceding. In charge of the company's cooperage for making new casks and cobbling old, &c., and in charge of coopers' stores. Stationed at the various departments for the purpose of surveying cargoes and goods generally, either before or after landing, and making out certificates of survey or damage as required. They have also the direction of the working coopers on the quays, &c. Rafting timber from the river or other docks to the company's docks; rafting and arrangement of the same and of other timber discharged within the company's premises.
1	Principal foreman.....	140 do.....	
1	Foreman of the cooperage.....	35s. weekly.....	
8	Foremen coopers	£105 per annum.....	
8	Assistant coopers.....	30s. weekly.....	
1	Rafter.....	25s. weekly.....	
5	Assistants to rafter.....	21s. do.....	

ENGINEERS' DEPARTMENT.

2	Engineers.....	£275 per annum each and residences..	In charge of the whole of the buildings and works of company generally with reference to their repair and good order for working purposes. Under the direction of the preceding for general purposes. For steam tug. In charge of the company's stores, receiving and delivering them to the respective departments as required.
1	Principal foreman.....	48s. weekly.....	
1	Second foreman.....	42s. do.	
1	Engine worker.....	33s. do.	
1	Storekeeper.....	£90 per annum.....	

POLICE DEPARTMENT.

2	Head constables.....	£165 each per annum and residences.	Under the immediate direction of the principal of police for general purposes connected with the police department.
17	Constables.....	21s. to 40s. weekly and residences..	
2	Day watchmen.....	18s. and 21s. weekly.....	
14	Night watchmen	18s. weekly.....	
	Extra watchmen, as required.....		

In addition to the permanent establishment connected with the docks and warehouses of the company, it has been always necessary to maintain an establishment in London, where the board meetings of the directors are held, in the vicinity of the commercial markets, and where the offices under the immediate direction and control of the Secretary are placed.

The duties of the Secretary will be conjectured to be such as appertain generally to the office of secretary to a large public company. He attends all meetings of the Board, and communicates their instructions to the servants of the company and to the public.

The offices immediately under his control are :

The secretary's office.

The accountant of the company.

The general office, where manifest books corresponding with the cargo ledgers at the docks are kept; where prime and landing rates are paid, and whence warrants and cheques are issued.

The receivers, to whom the dock and warehouse receivers transmit their cash balances and accounts.

The shipping office, where the correspondence with ship owners is conducted; and

The sample office, from which samples which have been sent up from the docks and warehouses are delivered to the brokers.

The dividend office, where dividends are paid to the proprietors of dock stock, and where transfers thereof are effected.

“10. The hours within which the warehouses are kept open; what articles are considered combustible or perishable; how or where the combustible or perishable articles are kept, and for what length of time?”

The hours of attendance are stated in the regulations prefixed to the table of rates, p. 16, (Appendix B.)

Of the goods ordinarily received at these docks, there are none which come under the denomination of combustible or perishable. If such should, however, be received, the combustible would be placed in some separate spot, and the perishable, when likely to become of less value than the amount of charges, would be so reported to the owners, and, if not cleared away, would be brought to sale on account of the company, under the authority of their act of Parliament.

“11. The actual expense of warehousing goods and of keeping them in warehouse, distinguishing the different kinds of goods, say dry goods, or hardware in packages, sugars, molasses, tea, coffee, spices, dye woods, hides, wines or spirits in cask or in bottle?”

The actual expense of warehousing different kinds of goods will be found detailed in the table of rates, (Appendix B,) that is to say, this table will show the charges which the company would demand of parties who may warehouse any particular description of goods with them.

If the question is meant to apply to the actual expense incurred by the company, there are no accounts kept from which such a computation could be made.

Many matters must be taken into consideration with respect to this,

viz: the cost of warehouse erection; the rates of wages, whether paid to the laborers or to the superintendents; the rate of insurance from fire; and the necessity of realizing a dividend on the private capital invested in the speculation.

It may be stated that the capital of the company is £2,065,668, and that the present rate of dividend arising from profits on the business of dock and warehouse conjoined, is £6 per cent. per annum.

“12. How far marine or other railways are used for placing goods in the warehouses; and the length of time occupied in warehousing cargoes, as well as in shipping them from the warehouses; together with the delay on this account and detention of vessels; and what portion of the time of a vessel is taken up in depositing and receiving goods from each warehouse?”

Railways have not yet been used in immediate connection with the docks.

The time occupied in landing cargoes of course varies according to the size of vessel, and the description and condition of the goods. The discharge of a ship from the West Indies, consisting of sugar in hogsheads, averages about 100 tons of goods daily; from the East Indies, about 150 tons; and of a ship laden with timber—mahogany and teak—about 50 tons. Under favorable circumstances, vessels are occasionally discharged with much greater despatch, as will be seen from the three examples in Appendix E.

The stowing away of the goods in the warehouse will proceed equally with the discharge of the vessel, except in cases where much coopering or mending of the packages may be required to enable them to retain in safety their contents while in the warehouse.

Ships loading goods outward, are in charge of their owners, and the time occupied in receiving and stowing cargoes cannot be determined by the company's officers.

“13. Packages in bad order, how repacked, &c., and how far the importer is allowed the control, direction, or supervision of such labor; whether the description of package can be altered, and under what restrictions?”

The repacking of goods is provided for by act of Parliament. See customs warehousing act, 8 & 9 Vic., c. 91.

The company's proceedings in the matter are explained in the table of rates. See regulations respecting merchandise, (page 29, Appendix B.)

The necessary mending and repair of the packages at landing to fit them for storing in the warehouse, is carried on by the company without the control, direction, or supervision of such labor, by the importer. But in some cases of wet goods, such as spirits landed in casks, which are not sufficiently strong to keep the contents in safety in the warehouse, notice is given to him of the necessity of racking, and he has the option of supplying a cask of sufficient strength, or of obtaining one from the company's store at their regulated price.

“14. What is the custom of importers in regard to insurance on mer-

chandise in the docks; what rates of premium are charged? Do the dock companies insure their warehouses; and if so, the premium paid thereon?"

The company is not quite cognizant of the custom of importers in regard to insurance of merchandise in the docks; but as the company insures their warehouses and premises in the Imperial Fire Office, at a general premium of 1*s.* 6*d.* per cent. either for dock premises or up-town warehouses, they have inquired there as to the rates for goods in those warehouses, and they find them to be 1*s.* 6*d.* per cent. for goods at the East India or West India docks, and 2*s.* per cent. for goods in the up-town warehouses.

It is, however, believed that different rates prevail with other insurance offices.

"15. What returns are made, statistical or otherwise, to the Government of the bonded goods in hand, and what data these returns are made from?"

No such returns are made to Government; but when goods have remained three years upon the customs books, the particulars are extracted, and a list of them delivered to the company for comparison with their books, and ultimately with the goods themselves in the warehouses.

"16. Please give blank forms of such returns, and of all forms connected with the warehousing of bonded articles, and plans of the different descriptions of hoisting apparatus used in your docks?"

The answer to the preceding question will have shown that no such statistical returns are furnished, and there are, therefore, no forms to supply.

Blank copies of all forms in use by the company are attached, (Appendix D,) and the use and application of them will be seen in the details of the consignments, (Appendix C.)

The hoisting apparatus is so fully described in answer to question No. 3, that it is supposed no drawn plans will be necessary.

"17. Please to give form of certificate issued to owner of goods in bond; the regulations concerning the transfer of property under such certificates, and the laws governing the same; are such certificates used as security for obtaining loans from the Bank of England or other bankers; and how do they compare with other securities in the market?"

The certificates issued to the owners of goods are warrants and cheques, forms of which will be found in Appendix D, and the regulations which govern the issue of these documents will be found in the book of table of rates, see pages 25 to 32, (Appendix B.)

The dock company have no authority under their act of Parliament for issuing these warrants or cheques; but custom has sanctioned the use of them, and their validity is universally acknowledged in commercial circles.

But although the power of the company to issue such warrants or cheques has no direct parliamentary recognition in the acts whence the

company derive their general powers, it is to be stated, that in the act of Parliament for regulating the relations of principal and agent, (5 and 6. Vic., c. 39,) such recognition is fully established, as the 4th clause declares "that any bill of lading, India warrant, *dock warrant*, *warehouse keeper's certificate*, warrant or order for the delivery of goods, or any other documents used in the ordinary course of business, as proof of the possession or control of goods, or authorizing, or purporting to authorize, either by endorsement or by delivery, the possessor of such document to transfer or receive goods thereby represented, shall be deemed and taken to be a document of title within the meaning of this act."

The issue of such a document or symbol of the goods by the company is held to be a constructive delivery, entailing upon the company the necessity of making an actual delivery to a *bona fide* holder of such document; and therefore marks the limit of time within which the company consider themselves authorized to receive an arrest for freight under the provisions of the warehousing act.

The course of business has frequently made it known to the company that their warrants or cheques are used as securities for obtaining loans; indeed the acts of Parliament respecting principal and agent before quoted, recognize this practice; but the company are not in a position to estimate their commercial value in comparison with other securities.

H.

LONDON DOCK, *December 20, 1847.*

Questions addressed to London Dock Company by the Commissioners, and their replies.

"1. The number of warehouses in these docks where foreign imports are stowed, and how far separated into distinct stores by permanent wall, or by iron doors, or by other mode of separation?"

Answer. See memorandum marked A.

"2. The description of goods thus stored, and how far there are separate stores for different descriptions of goods?"

Answer. Tea, tobacco, wines and spirits, are kept separate from other goods by law. Other goods are also stowed, so far as practicable, such classification tending to the more convenient transaction of business.

"3. A full description of the warehouses or stores; how and of what material built; number of stores or floors and depths and extent of cellars; how far they are fire-proof and to what extent erected on arches without timber; how many of them are immediately upon the water and how many distant therefrom; and how far the conveniences of landing and of loading and unloading goods to and from them; the depth of water at the docks or basins; the nature and position of the hoisting apparatus at the place of landing and at the warehouse, either by steam or otherwise?"

Answer. See memorandum marked A.

The tobacco warehouse abuts on the quay side for revenue security.

Wines and spirits are kept on the quay one month before they are housed, consequently require considerable quay room.

To many other goods cooping and repairs are more conveniently done on the quays, and extensive quay and shed room saves the expense of housing on goods for immediate delivery.

“4. The means used to guard and protect the goods from combustion and the buildings from fire and accident; how and at what times fires are permitted or lights introduced, and in what manner, and the means for extinguishing fires?”

Answer. The principal warehouses in the dock for the deposit of goods are brick built, and divided into rooms and floors by thick partition walls communicating by double iron doors; the warehouses are situated at a considerable distance from the shipping, and separated from private buildings by a boundary wall having a space of thirty feet round outside.

Fires and lights are not allowed in the warehouses. The vaults are built with brick, stone and iron, no timber being used in their construction; open lamps are used in the wine vaults, no danger being apprehended therefrom; at the close of business the lamps are all brought forward and deposited in a rack, by which means it is instantly seen, by the person having charge thereof, if any are missing.

In the spirit vaults, open lights are not allowed—only lamps in locked lanterns.

Fires and lights are allowed on board ships under certain regulations, but never before 5 a. m., nor after 9 p. m. The proper times of lighting and extinguishing fires and lights on board ships, according to the season, are attended to by the police.

One powerful floating fire-engine, and four large land engines, with all necessary hose and gear, are kept in constant readiness, with a supply of water from the East London Water Works Company's mains by ten fire cocks, each of which are equal to a fire-engine of sixteen men; sixty of the company's servants residing within sound of the alarm bells, (of which there are four,) trained monthly in the use and management of the engines in the event of accidental fire. Firemen and police constables patrol the premises day and night.

“5. How far and to what extent iron has been introduced in the construction of warehouses, either for roof, rafters, joists, or otherwise, as well as the materials for flooring, and the expense of building such warehouses, with, if practicable, a ground plan of the dock and warehouses attached thereto?”

Answer. See memorandum, marked A and B.

“7. The amount of goods stored, giving the description as far as practicable, and the quantity and character of each, the rate of storage; how far the charge is diminished for a longer period of storage?” (This question refers only to goods in bond.)

Answer. The capacity of the several warehouses is shown on the paper marked A, attached hereto; the quantity and character of goods varies according to circumstances.

The rate of storage is shown by the company's table of rates; there is no diminution of rent in consideration of the length of storage, excepting on wood, which will be seen by reference to the company's table; and which also shows that the rent on wine is increased after a certain length of storage.

“8. A full description of the books kept at such warehouses, and by what number and character of clerks and other officers; the checks on subordinate storekeepers to ascertain the disposition made of goods entrusted to their custody; the manner of keeping their accounts; how often examined to test their correctness, and by whom; how an examination is made of the goods on hand, and how often; the different blank forms for the receipt and delivery of merchandise, and the means to prevent adulteration of liquors and other articles?”

Answer. See memorandum, marked C, as to the books. Wines and spirits are imported by marks and brands, which generally denote the quality, and by which they are identified; these quality marks and brands are never allowed to be altered by the substitution of any others; neither is wine or spirits of other marks or brands allowed to be mixed without the erasure of all marks or brands on such mixed liquors, and the substitution of V or B, indicative of their having been vatted or blended; they are also under the joint lock of the Crown and the Company. Thus far the property is protected from being tampered with while under the company's charge.

The merchant generally samples at landing, and has access to his property at any time he thinks proper.

The rules and regulations for the guidance of the company's servants, with the general surveillance exercised for the due observance of these rules, is found sufficient to keep them from lending themselves to any malpractices.

“10. The hours within which the warehouses are kept open; what articles are considered combustible or perishable; and how or where the combustible or perishable articles are kept, and for what length of time?”

Answer. See book of rates and regulations, marked D. Spirits, tar, turpentine, pitch, hemp, flax, lucifer matches, acids, hay and straw, are considered combustible materials.

Brandy, rum, and Hollands are housed in the vaults. Spirits of turpentine, and the other articles as above, except hemp and flax, are not allowed to be housed.

There are very few, if any, perishable articles housed, or if housed, are not suffered to be long enough to perish.

There has never occurred a case of spontaneous combustion in the warehouses of these docks, although two cases have taken place on board ships, caused by bales of oiled clothing.

“12. How far marine or other railways are used for placing goods in the warehouses, and the length of time occupied in warehousing cargoes, as well as in shipping them from the warehouses, together with the delay on this account, and detention of vessels; and what portion of the time

of a vessel is taken up in depositing and receiving goods from each warehouse?"

Answer. The time occupied in the discharge of cargoes cannot be given with accuracy, as delay for lighters for overside goods entries at the custom-house frequently occurs; the latter cause is, to a certain extent, obviated by the law which empowers the London Dock Company to pass entries and land the goods after two days from the one on which the ship reported. Waiting for ballast is a delay of frequent occurrence. The time occupied in warehousing cargoes, &c., is dependent on circumstances, such as the nature of their goods, their being ready for unshipment and description of the stowage required; where there has been no impediment, vessels from two hundred to three hundred tons have been discharged in from one to two days.

"13. Packages in bad order, how repacked; how far the importer is allowed the control or supervision of such labor; whether the description of package can be altered, and under what restrictions?"

Answer. Repairs to packages are done according to the custom of the port.

The importer's attention is only called thereto where the repairs (being extensive) are likely to entail a heavy expense; his instructions are then obtained, but the work is always performed by the company.

Packages are frequently altered, and if they are in bond, such alteration does not take place except in the presence of a revenue officer.

"14. What is the custom among importers in regard to insurance on merchandise in the docks; what rates of premium are charged? Do the dock company insure their warehouses; and if so, the premiums paid thereon?"

Answer. Importers insure their goods in the dock warehouses, or not, as they please; the rates on merchandise are not known to the dock company.

The company insure their warehouses to a certain proportion of their value, the ordinary premium being 1s. 6d. per cent. per annum.

"15. What returns are made, statistical or otherwise, to the Government of the bonded goods on hand, and what data these returns are made from?"

Answer. A triennial comparison is made of the goods in store by the customs and company's books, and the customs officers satisfy themselves by inspection that the goods remain.

"16. Please give blank forms of such returns, and of all forms connected with the warehousing of bonded articles, and plans of the different descriptions of hoisting apparatus used in your docks?"

Answer. See forms marked E.

"17. Please give form of certificate issued to owner of goods in bond, the regulations concerning the transfer of property under such certificates, and the laws governing the same; are such certificates used as security for obtaining loans from the Bank of England or other bankers, and how do they compare with other securities in the markets?"

Answer. See forms marked F. The holder of a warrant duly endorsed

is the recognized proprietor of the goods described therein, and can claim them at any time. It is also a document on which money is raised the transfer of the document properly endorsed being made from one party to another, without the necessity for its lodgment at the dock for register or transfer, the warrant being only given to the company when delivery of the goods is required.

The certificate of transfer is merely what it professes, an acknowledgment that the London Dock Company recognize the party named as the proprietor of goods lodged in their custody. It is not capable of being used for obtaining any advance of money.

THOMAS CHANDLER, *Superintendent.*

To CHARLES C. WALDEN, }
D. P. BARHYDT, } *Commissioners.*

LONDON DOCKS

Description of the several warehouses.	Cubic contents.	Tonnage.
<i>Crescent Warehouse.</i>		
Has two floors above the ground; brick walls; timber floors trussed in some places; iron column supports for floors and roof; wood and iron roof slated; ordinary cranes for housing goods; vaults underneath, having brick and stone piers, and brick groins. Extent 2½ acres.....	847,352	8,473
<i>North Quay Warehouses—(Nos. 1, 2, 3, 4, and 5.)</i>		
Four floors above the ground, divided into four compartments; walls of brick and iron doors; floors of wood and wood supports; vaults underneath, having brick and stone piers and brick groins; staircases of stone; walking wheels and common cranes used. (These particulars will also apply to the back sheds.)	3,484,810	34,545
<i>New Tobacco Warehouse.</i>		
One story above ground; brick outside and division walls; roof of timber and slate; ordinary cranes used; vaulted underneath; brick and stone piers, and brick groins. Extent 3½ acres	2,139,085	21,390

STATEMENT—Continued.

Description of the several Warehouses.	Cubic contents.	Tonnage.
<i>New Sugar Warehouse.</i>		
Three floors high above ground; walls of brick; floors of wood, supported by iron columns; roof of wood and iron and slate; vaulted underneath; iron columns and girders, and brick wagon-head arches	325,332	3,253
<i>Sugar Warehouses.</i>		
Two floors above ground; wall at one side; wood partition next dock; roof of timber, and covered with copper; vaults underneath; brick and stone piers and brick groins; walking wheels used	1,365,210	13,652
<i>West Garden Sheds.</i>		
One floor above ground; brick walls outside; wood and brick next sugar warehouse. No vaults underneath	329,304	3,293
<i>Rum and Oil Sheds.</i>		
One story above ground; wall at back; iron corrugated next dock; brick and stone piers and groins. Roofs of wood and slate.....	3,337,112	3,371
<i>East Quay Warehouses.</i>		
One story above ground, (3½ acres in extent;) wood and slate roof; brick walls and divisions, with iron doors; vaulted underneath; brick and stone piers and groins.	1,781,235	17,812
<i>Spirit and South Quay Warehouses.</i>		
Four floors above ground; brick walls and divisions, also iron doors; floors of wood, with iron columns; roof of wood and slate; vaulted underneath; brick groins.....	2,167,247	21,671
<i>West Quay Warehouse H.</i>		
Two floors above ground; brick walls and wood floors, having wood supports; partly vaulted underneath; iron columns and brick arches	427,746	4,277

STATEMENT—Continued.

Description of the several Warehouses.	Cubic contents.	Tonnage.
<i>West Quay Warehouse No. 1.</i>		
Two stores above ground; brick walls; wood and slate roof; iron columns; vaults underneath; iron columns and brick arches; staircase of stone.....	178,429	1,782
<i>West Quay Warehouses Nos. 2 and 3.</i>		
Five floors above ground; brick walls; wood, iron, and slate roof; wood floors, trussed; iron columns; vaults underneath, having brick arches and iron supports.....	2,584,576	25,845
<i>Quay Side Sheds.</i>		
One story above ground; wood sides, and timber and slate roof; walking wheels and ordinary cranes used for housing goods....	2,484,359	24,843
<i>Jetty Shed.</i>		
One story high; wood sides; timber and iron roof, covered partly with slate and partly with zinc.....	215,550	2,155

An Account of Books kept at the several Warehouses.

Cargo Leger contains an account, under the name of each ship, of all goods landed, when and to whom delivered, and the amount of charges paid thereon.

Register Order Book contains a record of all orders received for the delivery, &c., of goods.

Register Order Book for Customs Orders contains a record of all orders received from the customs for goods on which the duty has been paid or otherwise cleared.

Register Order Book for Extra Operations contains a record of all orders received from the proprietors of the goods for any operation to be performed thereon.

Bill Book contains a daily account of all bills made out and paid.

Pass Book contains a daily record of all passes issued for goods delivered.

[Kept by second class and apprentice clerks.]

Foreman's Return contains a daily account of book (warehouse) goods delivered, and other work performed.

[Kept by warehouse foreman.]

Foreman's Return Book contains an account of all goods delivered each day, the operations performed thereon, to whom delivered, and the amount of charges paid.

Authority Book contains a record of the names of all persons authorized to sign by procuration or otherwise.

[Kept by second class and apprentice clerks.]

Landing Book. A separate book kept for each vessel and every particular of the goods landed, inserted therein.

[Made out by check clerks.]

Stowage Book contains an account under the name of each vessel of all goods housed and when delivered.

Re-weighing Book contains an account of the separate weights of goods weighed for delivery or otherwise.

[Kept by the foremen in the warehouses.]

Admeasurement Book contains the particulars of goods measured for freight, &c.

[Made out by check clerk.]

Lotting Book contains the particulars of goods lotted for sale.

[Made up by colonial samplers.]

Shipping Book for Exports. A separate book kept for each vessel and the particulars of goods received inserted therein.

[Kept by clearing foreman.]

Foreman's Shipping Book. A record of all goods shipped on board vessels.

[Kept by shipping foreman.]

Leger for Exports. An account opened under the name of each vessel, and the amount inserted of all bills made out.

[Kept by second class or apprentice clerks.]

Mate's Receipt Book contains the particulars of goods shipped daily on board vessels, for which the signature of the captain or mate is obtained.

[Kept by shipping foreman.]

Surveying Officer's Minute Book contains the particulars of surveys made on board vessels.

[Kept by surveying officer.]

I.

Questions addressed to the St. Katharine's Dock Company, with their replies.

1. How far the warehouses are separated into distinct stores; the character of the walls and separation, so as to prevent the extending of a fire from one to the other; the location with a view to air, light, and ventilation, &c.

2. How far marine or other railways are used for placing goods in the warehouses.

3. The length of time occupied in warehousing cargoes of goods, as well as in shipping them from the warehouse, together with the delay on this account and detention of vessels.

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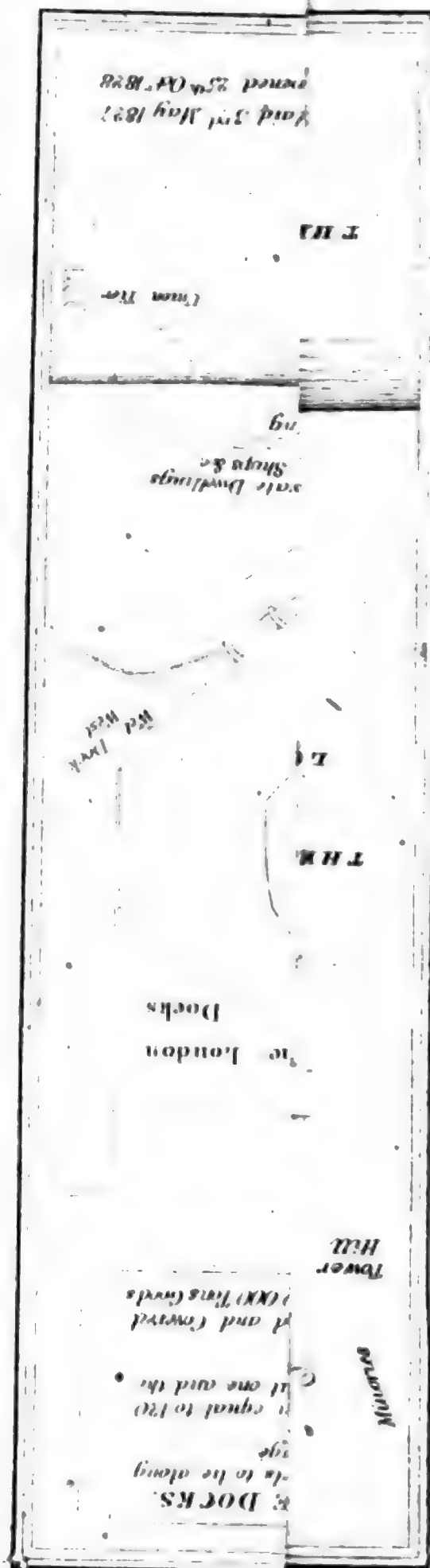
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4. What portion of the time of a vessel is taken up in depositing and receiving goods from such warehouses.

5. How far and for what time, at what place, and under what guards, a vessel is permitted to be used as a warehouse.

6. Packages in bad order, how repaired, repacked, &c., and how far the merchant is allowed control of such labor.

7. Whether liquors, grain in bags, sugar, &c., can have the description of packages altered; and liquors, how transported to secure the article from adulteration; if cased, and by whom.

8. The penalties to guard against violation of warehouse rules; are securities required from storekeepers, or those having custody of goods; if so, amount of such security, &c.

9. The guards against burglary, theft, &c.; checks on storekeepers, so as truly to ascertain the disposition of goods entrusted to their custody.

10. The manner of keeping their accounts; how often examined to test their correctness, and by whom.

11. How an examination is made of the goods on hand, and how often.

12. The forms of their accounts.

13. The expenses of storage, &c.; how paid and to whom.

14. The system used to secure accountability in the collecting agents.

15. What fees for bonds, certificates, and orders for receipt and delivery; their amount, and how collected.

16. The different forms for the receipt and delivery of merchandise, and the difference, if any, when for consumption, export, or interior transit.

17. What returns, statistical or otherwise, and statements are made up, and how often.

18. How far the warehouse is separated into distinct stores.

19. The description of goods stored.

20. How far there are separate *stores* for different descriptions of goods.

21. A description of the *stores*; how and of what material built; number of stories; depth and extent of cellars; how far fire-proof; to what extent erected on arches without timber; how many are immediately upon the water; how many are distant, and how far; the conveniences of landing, and of loading and unloading to and from them.

22. The depth of water at the docks or basins; the nature and position of the hoisting apparatus; whether by steam or otherwise.

23. Whether the goods are insured, and how, and at what rates.

24. The means used to protect the goods from combustion, and the buildings from fire and accident.

25. How, and at what time, fires are permitted, or lights introduced, and in what manner.

26. How far, and to what extent, iron has been introduced, either for roof, rafters, joists or otherwise, as well as the material for flooring; the expense of such buildings.

27. The insurance, if any, on such warehouses, and on the goods stored therein.

28. How, and for what terms, and at what rate of rent the warehouses are leased.

29. How far they are public, and how far private warehouses; if of both descriptions.

30. How far the merchants are permitted to have the custody of their own goods, and especially of dry goods, in their own warehouses.

31. How far the Government has the supervision, direction, or control of such warehouses or goods.

32. The amount of goods stored, with the description and the quantity and character of each.

33. The rate of storage.

34. The usual and average period of storage; how far the charge is diminished for a longer period.

35. The length of time goods are permitted to remain in warehouse without payment of duties.

36. The distinction and separation in location or otherwise, of warehouses designed for goods entered for consumption, or for reëxportation.

37. A full description of the books kept; by what number and character of clerks and other officers.

38. How the labor is performed, including truckage, drayage, loading and unloading, shipment and exhibition of goods, whether by sample or otherwise.

39. How, and to what extent, merchants using the warehouse have counting-houses only; and in what manner merchants and their clerks are admitted into the warehouses, and how far they are permitted to have access to the goods.

40. A full description of the official names and duties of all persons transacting public business in such warehouses, and the compensation paid each.

41. The hours within which the warehouses are kept open; their connection with the water used for extinguishing fires, and what articles are considered combustible or perishable, and excluded from the warehouses, and how or where the combustible or perishable articles are kept, and for what length of time.

42. The actual expense of warehousing goods, and of keeping them in warehouse; distinguishing the different kinds of goods, as dry goods, hardware, groceries, wines, liquors, &c., and what portion of the imports are not warehoused at all, either in public or private warehouses, under any supervision of the Government.

43. How the free goods are warehoused.

44. How unclaimed goods are warehoused.

45. The disposition made of unclaimed goods.

46. The disposition of goods that have paid the duties, after the payment has been made.

Answers to the questions propounded by the American Commissioners for inquiry into the warehousing and dock system in the port of London, August, 1847.

1. The warehouses are constructed with party walls separating the floors in divisions, and with iron doors and stone staircases. There is a

suitable space reserved between each stack of warehouses; the light and ventilation is perfect; the windows of each of the warehouses secured by shutters, some of which wholly of iron, and others cased with iron. It will be observed, from the plan of the docks, that the site is very limited, not exceeding thirty-five acres, and that the construction of the buildings, wharves, quays, &c., has, therefore, been formed to suit the contracted space, the site being surrounded by two great public thoroughfares, which precluded an extension of the location.

2. No railways are used within the docks.

3. The period of time consumed in the discharge and housing of merchandise depends greatly upon circumstances. If great despatch be required, the celerity with which a cargo can be landed and housed in these docks, may be judged of by the following statement of a few instances, embracing varied articles of merchandise:

Statement of the time expended in the discharge of the following goods by the St. Katharine Dock Company—eight hours' work—including half an hour for refreshment:

	Greatest despatch.	Ordinary despatch.
Tallow, casks.....	1,006	550
Flour, barrels.....	4,568	2,000
Cotton, E. I., bales.....	1,203	500
Hides, dried, Buenos Ayres.....	3,800	2,500
Sugar, bags.....	7,400	3,000
Sugar, Havana, chests.....	1,500	500
Sugar, hogsheads.....	350	250
Hemp, E. I., press-packed bales....	1,161	500
Hemp and flax, Baltic, tons.....	86	50
Hemp only, tons.....	65	45
Flax only, tons.....	92	55
Oil in casks and butts.....	290	100
Brandy, puncheons and hogsheads..	336	200
Wine, pipes, hhds. and quarter casks.	529	250
Indigo, chests.....	1,131	450
Currants, butts and caroteels.....	240	150
Coffee, bags.....	5,450	2,000

4. Part of this question is satisfied by the preceding answer; and, as respects the time a vessel is engaged in receiving on board her cargo from the warehouses, it is to be stated that the goods are delivered into the vessel as fast as the crew can stow the same away, it being the practice in the port of London for the captain and crew to receive and stow away the cargo. The time consumed in such case, therefore, is influenced by the activity or otherwise of the captain and crew.

5. No such practice exists in the port of London, but the time the vessel is detained by the consignee of the cargo, and during such period converted into a floating warehouse, depends upon the conditions of the charter party, or bill of lading, in which provision is generally made for

a certain number of laying days, and the exercise of the right of detention occasionally governed by the state of the markets.

6. The dock company perform all the operations required upon the merchandise; the expense of which is either provided for in the rates or extra charges, according to circumstances, which are made; see the tables of rates, &c., of which copies have been furnished. The merchant is at liberty to give special directions as to the nature of such operations; and in the absence of such instructions, the dock company, to avoid delay, proceed to make the goods merchantable, or execute such other operations upon the same according to the custom of the port. The management of goods is confined to the manipulations performed by the officers and servants of the company under whose superintendence and control the whole is executed; at the same time instructions of a special character from the owners of the goods would be obeyed, and charged for accordingly.

7. So long as goods are in bond, no alteration of the packages can be made without the sanction of the customs; the operations required would be, as in the previous cases quoted, performed by the dock company in their capacity of warehouse keepers.

8. See the provisions of the warehousing act and dock act; of which copies have been furnished.

9. The guards against plunderage depend chiefly upon the vigilance of the dock officers, servants, and the internal police in executing the regulations set forth in the code of instructions; regard being had to the security of the property, few instances of abstractions occur, although occasionally the extra laborers employed are detected in *pilfering* the dock company; and so, indeed, all bonding warehouse keepers are responsible to the Crown for the duties upon goods bonded in their warehouses.

Nos. 9 and 10. The customs require an examination of the warehousing accounts periodically, generally taken once in three years, and is usually performed by the officers of the revenue, jointly with those of the company; but from the unquestionable responsibility of the dock companies, who are incorporated by law as warehouse keepers, the examination as to them is not so rigid as it is with respect to private warehouse keepers.

No. 11. It would not be practicable to make an accurate examination of the stock of goods in warehouse, without a total suspension of business during the time of so doing, seeing that housing and deliveries must be constantly going on. Should, however, reasonable suspicion of malversation at any time arise, the particular parcel of goods suspected to have been fraudulently dealt with would be required to be unplied, inspected, and compared with the entries and documents. A private examination is sometimes made by the officers of the dock company in some cases, to test the accuracy of the records with the deposits.

No. 12. The forms of accounts generally accompany this statement.

No. 13. The expense of warehousing is reimbursed the dock company in the rates charged, which are defrayed by the owners of the goods, or of the ship, as the case may be. The only rates paid to the dock companies by the Crown are those upon tobacco, in the shape of rent

chargeable for warehouse room upon that article, the revenue being compelled by law to provide suitable places of deposit for the same, especially on account of the very high duties payable thereon, and with a view to encourage a deposit in transit by relief in the charges, considerations which, during the time of the late Mr. Pitt, led to this arrangement as an experiment, but has been continued since; doubts are, however, entertained whether this particular deviation from the general system of warehousing will not, ere long, undergo alteration, and the deposit of tobacco in places of special security, such as the docks surrounded with walls are, placed on a uniform footing with other goods.

No. 14. The system adopted by the dock companies of requiring payment of charges and rates prior to the delivery of goods from warehouse, relieves them from the accountability referred to. The principal collectors, not exceeding two or three in each establishment, give security, and their receipts and payments are checked daily.

No. 15. None; the expense included in the rates.

No. 16. See No. 12.

No. 17. The statistical returns prepared for the use of the dock company consist chiefly of the monthly and annual accounts of the number of ships and tonnage entered and departed, and of goods housed and delivered; the financial accounts are made up and balanced quarterly, and annual accounts (in the month of January in each year) presented for inspection to the proprietors of the docks.

Nos. 18 to 20. To a certain extent internal arrangements are made for classifying goods, and (as far as practicable, consistently with the interests of the company as warehouse keepers, and regard being had to economy of room) separate floors are specially assigned for particular goods; the stowage is regarded also according to the weight and bulk of the article, heavy goods being stowed in the lowest floors to diminish the expense of craneage. The description of goods is of all kinds; pitch, tar, rosin, and other combustible articles of great hazard *excepted*.

No. 21. The warehouses, vaults, &c., are constructed of brick, stone, and timber, but not fire-proof, *the vaults excepted*, which are all brick arched and without timber. The plan shows the distances from the dock water's edge. The convenience of landing, housing, and delivering of merchandise, may best be ascertained by personal examination during the operations and inspection of the machinery in use.

No. 22. The ship regulations, copy of which has been furnished, show the depth of water at the dock entrance, lock, &c., &c.

No. 23. The merchants insure their goods against the risk of fire. The premium paid upon the warehouses and merchandise deposited in the walled docks in London is 2s. 6d. per £100 per annum; private wharves and warehouses as high as 7s. 6d.

Nos. 24 and 25. See regulations fully explained in the code of instructions and ship regulations.

No. 26. See answer No. 21.

No. 27. See answer No. 23.

Nos. 28 and 29. The dock warehouses and buildings are the property of the company, and although private property, are constituted by law public places of deposit; none are let for other occupation.

Nos. 30 and 31. The custody of all goods deposited in the dock warehouses is vested in the company; the Government have no supervision except in so far as respects fiscal regulations, established with the view of securing the payment of duties on goods liable thereto.

No. 32. The quantity of goods lodged in the warehouses of the dock company, which include their up-town warehouses, (in Cutler street, Bishopsgate street, and Houndsditch, which latter are chiefly appropriated to the deposit of tea, China and India produce,) amounts at present to 75,000 tons; the description and character are almost of every kind.

No. 33. See tables of rates.

No. 34. The *rate* of charge is not influenced by the length of time of deposit. The period of deposit is so various, being governed by the state of markets and other circumstances, that no accurate returns can be made to satisfy this question in detail.

No. 35. See warehousing act, 8 and 9 Vic., cap. 91. It is not the practice for the Government to compel the merchant to export or pay duties on goods deposited in bond, although they have the power to limit the time within a given period; the necessary encouragement to the warehousing system would be affected by such a restrictive regulation.

No. 36. None in practice in the dock warehouses.

No. 37. See answer to No. 12.

No. 38. The nature and description of internal management of goods is so various that a knowledge thereof, beyond what may be obtained from a perusal of the code of instructions, can only be acquired by personal inspection and experience. Many goods are sold by sample, but followed generally by comparing the bulk with the same.

No. 39. No counting-houses or offices are occupied by merchants within the docks for the purpose of carrying on their business; they are all provided with such offices in various parts of the city and port. Owners of goods are allowed to have access to them in the presence of the officers and servants of the company.

No. 40. In so far as this information can be given, it will be found in the printed list of the establishment accompanying the printed forms. (See No. 12, question.)

No. 41. See the code of regulations and instructions.

No. 42. Goods which are *free from duty* are not usually deposited in the dock warehouses, but in various private warehouses, and at wharves, where the rent and charges, from the generally inferior description of accommodation, are less, and if duty free are not subject to the fiscal regulations. The proportion of merchandise so deposited cannot be stated, nor could the detailed particulars, further required by this question, being of so multifarious a character, be furnished without great clerical labor; whilst it is to be observed that the result must, in a great degree, depend upon the cost and maintenance of the description of buildings where deposited, and expense of the establishment.

No. 43. Free goods, foreign, are not **WAREHOUSED**, but merely entered at the time of landing at the custom-house, and placed in any warehouse, although not licensed for bonding.

No. 44. Unclaimed goods are entered within a given time by the dock companies under the authority of their acts. (See the acts.)

No. 45. Such goods, after a reasonable time remaining unclaimed, are sold by the dock companies under the provisions of the said acts.

No. 46. After the duties upon bonded goods have been paid, they are not required to be removed from the place of deposit until required for shipment or delivery for home use.

J. HALL.

ST. KATHARINE DOCK, 25th August, 1847.

TO CHARLES C. WALDEN, }
D. P. BARHYDT, } *Commissioners.*

K.

LIVERPOOL AND BIRKENHEAD DOCKS—REGULATIONS.

No person whatever can be allowed to remain in this dock after the established hours of business, except as hereinafter mentioned; nor can any person be permitted to have access to vessels therein, without a pass, excepting the owner, master, or chief officer.

Passes will be given on the application of the captain or chief mate, in the superintendent's office, to admit the ship's apprentices, or other persons, to prepare the ship for discharging, or to do any other work on board which may be unavoidably necessary.

The captains, officers, and crews of ships are requested not to give either wine, spirits, grog, or any other liquor to the dock servants, as by so doing they expose them to the certain and immediate forfeiture of their situations.

No fee, perquisite, or reward, of any kind or denomination whatsoever, is to be taken by the dock officers, or any persons who shall be employed in the service of the trustees, or for any act done within the dock walls. Persons giving, offering, or receiving such fee, perquisite, or reward, are thereby rendered liable to a penalty of twenty pounds for each offence.

Ships will not be allowed to retain their crews on board after the hour of business.

Preparatory to ships being discharged by the trustees, the decks must be cleared of articles which would impede the working out of the cargo.

Every master of a ship is required to deliver at the superintendent's office, and also at the dock office, revenue buildings, within twenty-four hours after the arrival of the vessel in the dock, or reporting at the custom-house, a true copy of the manifest or report of the cargo, signed by himself. Blank forms of manifest may be obtained on application at the superintendent's office.

No ships can receive their rotations, or be allowed to break bulk, until their cargoes are duly entered; and such cargoes will be landed in due succession, according to the strict order in which the manifests are delivered and entries completed.

The master, mate, or some person duly authorized by the owner, is to remain on board the vessel during the unloading.

It is desirable that all baggage or presents should be sent, as promptly as possible, to the baggage floor, where an authority from the master for the delivery thereof must be lodged.

Bullion, specie, jewels, or packages of extra value (whether cargo or private property) must be delivered by the captain, under his own responsibility, unless he is desirous of placing the same in the charge of the trustees; in which case such property must be particularly specified.

No person shall be allowed to be employed in the unloading or loading of vessels within the dock, except the crews thereof, and the servants of the trustees; or in any other work and labor to be performed within the dock premises, (stowers on board of ships loading outwards excepted,) without permission, in writing, from the superintendent.

Laborers may be hired of the trustees, to work under the direction and responsibility of the master of the ship. In cases where the number of men employed is not sufficient for the timely discharge of the cargo, additional hands will be provided by the trustees at the expense of the vessel.

Ship's provisions and stores cannot be permitted to pass the gates without an order signed either by the "captain or owner."

No fire nor light can be allowed on board any vessels within the dock walls.

The hours of attendance are, from 1st March to 30th September, both inclusive, from 8 a. m. to 5 p. m.; from 1st October to last day of February, both inclusive, from 8½ a. m. to 4 p. m., and there is to be no intermission of business during these hours.

The trustees will not be responsible for any loss or injury sustained whilst goods are on board a vessel or craft, or in the breaking out, or slinging of the same on board, unless the whole of the work performed shall be executed by their servants.

Goods landed in the Albert dock, and lodged in the custody of the trustees, may be detained for freight, if stopped prior to transfer, or to the issue of dock warrants. Notice to stop such goods until the freight has been paid or deposit made, must be lodged at the manifest department, general office, Albert dock.

No stop for freight can be received after an order for transfer of the goods has been lodged, or a warrant issued for them.

Abstracts of cargoes, for the purpose of making up freight accounts, are supplied on application at the manifest office, at the following charges, viz:

If the goods have 10 marks or under. . . .		2s. 0d.
"	" 11	" to 20 marks. 3s. 6d.
"	" 21	" and upwards, 0s. 2d. each mark or parcel, but the total not to exceed 10s. 6d., including an abstract of certificates of damage.

Information as to a vessel's lying in the dock may be obtained by reference to the "ship book," which is exhibited in the lobby of the superintendent's office during the hours of business.

Conditions to be observed by ships taking in cargoes from the warehouses.

1. The taking of the ship in and out of dock, or to and from the quay, to be performed by the master and crew, as directed by the dock master.
2. The goods to be taken from the slings, and to be stowed away by the crew, under the orders of the master.
3. If a sufficient crew be not on board to receive and stow away the goods as delivered, or to transport the vessel, a further number of men shall be provided by the trustees, at the charge of the vessel, to work under the direction and responsibility of the master and his officers.
4. To prevent delay in loading export vessels, the shippers should pay up the rent and charges upon the goods; or where the amount cannot be ascertained without weighing, &c., make a deposit to cover the same.

Regulations, &c., regarding Merchandise.

[The duties for home consumption upon the following articles, bonded in the Albert dock warehouses, will be chargeable on the delivery weight only, viz: sugar, currants, figs, raisins, hams, and cheese; wines, on the delivery gauge; spirits, on the delivery gauge and strengths. And no duties will be charged on deficiencies of goods exported from the bonding warehouses, vaults, &c.]

No ship is allowed to break bulk until her cargo is duly entered; it is therefore important that consignees should give directions for the entry of their respective consignments as soon as the ship is reported.

The trustees will proceed to pass warehousing entries for such goods as the owners or consignees may have neglected to enter within forty-eight hours, in cases where the discharge of the cargo of a vessel is impeded or obstructed by such neglect; the period to be computed from the date of the report.—4 *Vic., cap. 30, sec. 75.*

Goods remaining unentered after the expiration of three days from the date of the ship's report, will be forthwith landed and housed.—4 *Vic., cap. 30, sec. 77.*

Bills of lading, and other satisfactory proof of ownership, must be produced in all cases before goods can be delivered to any party claiming the same.

Particular attention is necessary to the regularity of the endorsements of bills of lading, as the dock officers cannot pass any bill on which the authority from the shipper to the holder is not deduced by an accurate chain of endorsement.

In all cases of informality in bills of lading, from want of endorsement, &c., or of their being lost, application must be made by letter, through the secretary to the dock committee, stating the circumstances, and enclosing any documents which will show the title to the goods. In every such case, the applicant must engage to indemnify the trustees, by bond or otherwise, as the committee may direct.

When bills of lading are produced, which are at variance with the manifest as to the original consignee, the trustees will not pass any delivery order founded thereon, until three clear days shall have elapsed, unless explained to their satisfaction.

Orders for transfer or delivery, (the forms of which may be obtained

at the general office,) cannot be accepted until the goods have been landed, unless the goods are to be delivered from the landing scale.

Parties holding orders for the delivery of goods from the landing scale, and requiring such goods to be housed, must lodge the order forthwith in the general office, with the necessary instructions endorsed thereon, and warrants will be granted accordingly.

Muscovado sugar, goods imported in bulk, and such other articles as are required to be reweighed on delivery, are deliverable by cheques or sub-orders; but with these exceptions, warrants will be issued, upon application, for all merchandise warehoused under the care of the trustees.

Warrants may be taken up by the proprietor for the whole quantity of a bulk as imported; or for any allotment of such bulk, on payment of the expense of separating it into distinct and corresponding parcels.

Warrants for goods which are usually sold without lotting, will be made out for such quantities as may be found generally convenient to the importers.

For goods which are lotted, made merchantable, &c., the warrants will be made out as soon as the operations are performed. When directions from the importer are required, notice will be given on the landing accounts, or otherwise.

The first warrants or cheques will be issued to the order of the importers, or their assigns, (provided there be no stop upon the goods for freight or otherwise,) upon payment of the landing charges.

Such payments must include all charges incurred to the time of passing the order, or issuing the warrants or cheques, excepting rent; charges accruing subsequently and the rent must be paid by the holders of the warrants before delivery of the goods. The proprietors of the goods may, however, clear the rent and incidental charges to any desired date, and have new warrants or cheques accordingly.

Weight notes, corresponding to the warrants, will be furnished, when required, at the charge of two pence each.

When the assignment or removal of part of the goods only is intended, the *warrants* or *cheques* should be divided at the warrant department, as hereafter provided. If the quantity to be assigned must be weighed or measured, to separate it from the bulk, the division cannot be made until the *whole quantity* has been reweighed or remeasured. If the delivery of the whole of the contents is directed, and the goods are not finally removed within *two days*, a new warrant or cheque, for the remainder of the parcel, must be taken out.

When the holders of *warrants* or *cheques* are desirous of assigning part of their contents, without delivery, reweighing, rehousing, &c., new documents will be given in exchange on lodging the originals, duly endorsed. The endorsements should specially direct the manner in which the contents are to be divided, and state the names of the parties in whose favor the new warrants or cheques are to be issued, in the following form:

"*Please to divide the within,*" or when part is to be delivered, "*Deliver to bearer,*" (state how many packages,) "*and grant new ——— one for ——— (packages) in favor of ———; one for,*" &c., &c.

Warrants may be exchanged or divided, without assigning the goods, when desired by the holder, at the same rate of charge.

The original warrant is not charged for, but the charges for dividing or issuing *new documents or transferring*, are—

For each warrant or transfer.

1 @ 4 packages or quantities	1d.
5 @ 10...do.....do.	2
11 @ 15...do.....do.	3
16 @ 20...do.....do.	4
21 @ 25...do.....do.	5
26 @ 30...do.....do.	6
31 @ 35...do.....do.	7
36 @ 40...do.....do.	8
41 @ 45...do.....do.	9
46 and upwards do.	10
Goods in bulk, per ton	1
For every new cheque granted.....	2

If, from the nature of the contract between the seller and buyer, reweighing, &c., may be necessary, new warrants will be issued, containing the landing and reweights, as soon as the operations are completed, and the original warrants deposited, with the necessary directions endorsed thereon.

When any alterations, such as repacking, &c., are to be made, (except when preparatory to immediate delivery,) the warrants must be lodged; and others, representing the goods correctly, issued in the same manner.

In the case of casks of liquids used to fill up others, the warrant must be lodged, and the proprietor may either have a new warrant for the remainder, or it may be delivered (if not required to be used again in the same way) to his order.

The warrants must likewise be lodged on giving orders to vat; but if immediate shipment be not intended, new warrants will be issued as soon as the casks are refilled.

In the four last-mentioned cases, the charges for performing the operations include the expense of new warrants.

When warrants or cheques are lost or mislaid, the trustees will require that they should be advertised in two Liverpool papers, a copy of each of which, containing the advertisement, and an engagement to indemnify the trustees, by bond or otherwise, to be enclosed with the application for duplicates. The new documents not to be issued (unless the original shall be found and delivered up) until seven clear days shall have elapsed from the date of notice by advertisement. Upon notice of the loss, the goods will be stopped, and the original document can on no account be acted upon unless first presented at the secretary's office.

Should any interlineation, erasure, or alteration have been made in an order, it can only be accepted with the name or initials of the party set against such alteration.

Proprietors of goods desirous of authorizing their clerks to sign orders on their behalf, must lodge an instruction, in writing, to that effect, with the principal of the general office, of whom printed forms for that purpose may be obtained.

Brokers possessing general authorities, in writing, from merchants, to

inspect or draw samples from their goods, must register the same with the principal of the general office.

Goods which require to be made merchantable for the purposes of sale, or from which samples can only be taken after the contents of the packages shall have been turned out, will await the specific directions of the owners.

Brimstone, cubic nitre, guano, oakum, pitch, rags, rosin, saltpetre, tar, turpentine, and any other articles which may be deemed objectionable by the trustees, will not be permitted to be housed in the warehouses.—4 *Vic., cap. 30, sec. 95.*

Deposit Accounts.

To facilitate the passing of orders, and the payment of charges due upon goods, the trustees will open *deposit accounts*, upon request from merchants, with such deposits as they think proper. When the balance is reduced below ten pounds, a further deposit must be made. Ten pounds is the smallest sum which can be received at a time as a deposit.

Parties having deposit accounts with the trustees, must transmit a note of advice on the proper form with each deposit, and it will be necessary that they should invariably state on their orders or warrants, by whom the charges are to be paid, thus:

“Charges to the [date] to our account.”

_____ (Signature.)

or,

“Charges to be paid by the holder.”

_____ (Signature.)

By opening such accounts the business of merchants, particularly where goods are upon rent, will be much facilitated. The proper forms and pass books may be obtained on application at the general office.

Orders for Extra Work.

The charges of repacking, preparing for exportation, making merchantable, and all work which can only be performed by the specific directions of the proprietors of the goods, or parties duly authorized by them, will be fixed from time to time, with reference to the cost of labor and materials. The charges under this head must be paid by the parties giving the order or clearing the goods.

The trustees are not liable for deficiencies arising from natural causes, nor for any losses or deficiencies whatever, unless ascertained previously to the goods being removed from the dock premises.

With respect to goods subject to allowances for tares by the customs, with a view to prevent delay, importers may lodge a general order with

the trustees authorizing them to act on their behalf; but when this is not done, the merchant's clerk ought to make an immediate appointment with the landing surveyor of the customs to settle the tares, as the landing accounts cannot be furnished until they are adjusted.

Duplicate accounts of weights, &c., of goods, are furnished on certain conditions, on reasonable cause for requiring them being assigned.

Goods deposited in the Albert dock warehouses will be held by the trustees as general liens, in respect of all rent, charges, &c., that shall have been incurred thereon.—4 *Vic.*, cap. 30, sec. 87.

Goods brought by Land Carriage or Inland Navigation.

Parties in charge thereof must apply at the superintendent's office, where instructions will be given as to the place of deposit. After being housed, the goods will be subject to the general regulations.

At Birkenhead 18 store-houses are erected in 3 rows of 6 stores each, 140 feet long by 47 feet wide, 2 stories high—1st, 20 feet, 2d 10 feet high. Walls all of brick and 2 feet thick to rafters. Lower floor of stone 9 inches thick, a thin bed of sand and brick laid over all.

Two drains underneath each store from front to rear; upper floor of wood. Roof wood rafters and slated. Iron pillars, 9 inches diameter, and two rows from front to rear, support 2d floor.

Doors all of iron, $\frac{3}{4}$ inch thick. In first story, two at each end, 12 feet by 6; and four windows 4 feet by 2.9. In second story, two doors 10 by 6 feet, and two windows in each end.

Window shutters of iron.

Stairs and railings all of iron to 2d story.

At one end of each store is an iron pipe four inches in diameter, to which hose is attached on each floor for extinguishing fire.

Each row of six buildings has a communication by double iron doors through the middle of each partition wall on each story.

At each end of each store are two cranes fixed in the loft for hoisting. Crank for hand, with cog-wheels and two wooden rollers, double and single purchase, lower iron cog-wheel 3 feet diameter, upper 5 inches.

L.

Questions addressed to the Custom-House, London, with the replies and forms referred to.

7. The forms for entering merchandise at the custom-house for consumption, warehouse, reëxportation and interior transit by land or water.—(See forms of entires, Nos. 1 to 8.)

The different forms for transporting inland, or for reëxporting, such as permits, certificates to cancel bonds, orders to receive and deliver.—(See forms of entries, No. 1 and 8.)

How far bonds are required for goods in warehouse?

On warehousing goods, warehouse keeper gives bond. See 8 sec., 8 and 9 *Vic.*, ch. 91.

For transhipment, if for exportation.—(Bond No. 1.)

Whether duties are exacted if the goods should be consumed by fire?

The law does not provide for this case; but the Government have in many instances given relief.

If otherwise destroyed while in warehouse, or in custody of Government to or from thence?

See 17 and 18 sec., 8 and 9 Vic., ch. 91.

8. If on arrival at second port of warehousing, the difference in the preceding forms, if any, and if again shipped, is there any variation?

Forms of entries No 1 to 8 apply to these cases.

10. A list of fees for bonds and other papers issued officially from the custom-house.

There are no fees; amount of bond stamp 5s.

11. Whether the duty is assessed at the first port, or at the place where withdrawn for consumption?

At the place of withdrawal for consumption.

12. At whose risk the goods are during transit?

At the merchant's risk.

13. What deductions, if any, are made for leakage, breakage, or wastage, during transit?

If caused by stress of weather commissioners give relief, under the provisions of 28th sec. 8 and 9 Vic., ch 91.

Whether any on the voyage of importation, and under what restrictions, leakage, breakage, or loss by weight, is made a part of sea damage caused by stress of weather or stranding?

No deduction is made in this case beyond what is allowed by the 30th sec., and 52 sec., 8 and 9 Vic., ch. 86. See also 31st and 32d sections of the same act.

Forms of entries, &c.

1. For consumption from the vessel.
2. Ditto from the warehouse.
3. Warehousing from the vessel.
4. Withdrawal from the warehouse for shipment to a second place, "bond note instead of entry."
5. Warehousing from another port.
6. Export from bond.
7. Bill of sight and return thereon, part for consumption and part to be warehoused.
8. Bill of sight and return thereon, all for consumption.
9. Memorandum of the mode of passing entries.
10. Copy of ship's report.

[Form No. 1.]

Form of entry for consumption from the vessel.

"Galley quay," Soho, Cullen, from Antwerp, *British ship*
N. Hammand. "*Prime.*"

C A H $\frac{1}{12}$. Twelve cases containing ten hundred weight white win-

dow glass, not exceeding one-ninth of an inch in thickness. Duty £3 10s.

August 17, 1847.

No. 2.

Form of entry for consumption from the warehouse.

London docks. North Carolina, Drummond, from New
Orleans, American ship Grant & Hodgson, "home consump-
tion."

C 26. One hogshead containing one thousand two hundred fifty-nine pounds leaf tobacco unmanufactured, the growth of the United States, warehoused by J. Gilbert, 31st October, 1846. Duty £198 7s. 10d.

August 17, 1847.

No. 3.

Form of entry for warehousing from vessel.

St. Katharine docks, Matilda, Jones, from Cuba, British
ship, John White.

E W $\frac{1}{100}$. One hundred casks of unrefined sugar, not being equal in quality to white clayed, of the growth and produce of Cuba, to be warehoused.

August 17, 1847.

No. 4.

Form of entry for withdrawal from the warehouse for shipment to a second place in bond.

No entry is required in this case.

Bond is given for the removal of the goods to the second place, and a bond note is issued, in the annexed form, which is sent to the warehousing department where the goods are deposited.

Upon receipt of this, after due examination of the goods, the warehouse keeper transmits an account of the same to the proper officers at the port of destination, in the form of despatch annexed to No. 5.

As to removal of goods to other ports, see 25th section, 8 and 9 Vic., ch. 91.

[To accompany form 4.]

Goods for removal.

BOND OFFICE, CUSTOMS, LONDON,
August 25, 1847.

Mr. John Henry Field, merchant of Eastcheap, intends to remove the undermentioned goods, warehoused at Cutler street, by _____, the day of _____, 18____, ex the _____ master, from _____, by railway, to the port of Liverpool, there to be rewarehoused, viz:

Twelve hundred pounds of tea.

Duty, £150.

This is to certify, that security is taken for the due arrival and rewarehousing thereof at the above port within ten days from the date hereof.

W. WYBROW, *Clerk of the Bonds.*

W. SMITH, *consignee.*

Security: JAMES PEEK, *Broker, Eastcheap.*

—
No. 5.

Form of entry for Warehousing from another Port.

St. Katharine docks, _____ by railway from Liverpool, ex Nagle, Jones, from Singapore, British ship _____ Harbing & Son.

H 3. One case manufactured tobacco cigars, produce of Manilla; and coast despatch, warehoused at Liverpool by Murray, Syme & Co., 1st October, 1846, dated 21st August, 1847, now to be rewarehoused in the St. Katharine docks.

August 27, 1847.

—
[To accompany form 5.]

[6,260.]

LIVERPOOL CUSTOM-HOUSE, August 21, 1847.

GENTLEMEN: On the other side are particulars of "one case manufactured tobacco cigars, produce of Manilla," imported here and warehoused under the act 8 & 9 Vic., ch. 91, and now removed to your port under bond given by "E. Samuelton," on the "20th day of August, 1847," in the "(railway,)" _____ master, _____ by virtue of the said act. "Ten days allowed."

I am, gentlemen, your most obedient servant,

J. M. HOLDEN, Jr., *Warehouse Keeper.*

"Consigned to Messrs. HARBING & SON."

The collector and comptroller, "London."

United Kingdom, No. 73, letters of advice for dry goods.

Mark and number.		Gross landing quantity.	Tare.	Gross delivery quantity.	More.	Less.
H	3	2 1 23 2 25	Tare.			
		1 2 26 1	Tica.			
		1 2 25	or	193 pounds.		

Warehoused by Murray, Syme & Co., Oct. 1, 1846.
Ex "Nagle," from Singapore.

No. 6.

Form of Export Entry from Bond.

COCKET,

Pro forma for foreign goods from the warehouse.

Custom-house,

London,

In the Batavia, D. Dunlop, for Rotterdam.

Know ye, that Henry Gray, jr., hath entered the following goods to be exported from the warehouse, for which bond is given, namely:

Five hundred gallons of Spanish wine.

Entered outwards,

J. W.

August 20, 1847.

Dated August 21, 1847.

H. WILLIRMOTT, *pro Collector.*

Tons 227.

J. D. SOPER, *pro Comptroller.*

47

St. Katharine's Docks.

G G $\frac{1}{4}$, 8 quarter casks, 160 gallons, Spanish wine.

Cleared eight.

H. GREY, *Lighterman.*

ST. KATHARINE'S DOCKS, August 21, 1847.

Ship off Tower.

To accompany Form No. 6.

Shipping Bill.

In the Batavia, D. Dunlap, for Rotterdam.

HENRY GREY, Jr.

47

August 21, 1847.

Foreign goods to be exported from the warehouse; bond given. 500 gallons Spanish wine.

From the St. Katharine's Docks.

G G $\frac{1}{2}$, 8 quarter casks, 160 gallons, E. Edwards, Pearse & Cadizento, June 24, 1847, by Green & Co.

Eight quarter casks, 160 gallons, Spanish wine.

Cleared eight.

H. GREY, *Lighterman.*

ST. KATHARINE'S DOCKS, August 21, 1847.

Ship off Tower.

Signed by warehouse keeper for delivery, and searched for shipment.

No. 7.

Form of Bill of Sight and Return thereon, part for consumption, part to be warehoused.

CUSTOM-HOUSE QUAY.

In the Jas. Watt, Ferguson, Havre.

Sight

J. Harrison

British ship

Deposit fifty pounds

C+ Two cases of merchandise. Further particulars unknown.

I, Edw. Edwards, clerk to Messrs. Tanner & Co., the known agents of J. Harrison, importer of the goods above-mentioned, do hereby declare that, to the best of my knowledge and belief, he has not received sufficient invoice, bill of lading, or other advice, from whence the quality, quantity, or value of the goods above-mentioned can be ascertained. And I further declare, that I have not any reason to believe that the duty on the above-mentioned goods will amount to more than the sum deposited.

EDW. EDWARDS.

Signed and declared this 20th day of August, 1847, in the presence of

J. J. JOHNSON, *pro Collector.*

Let this sight pass for the goods above mentioned, to be landed and examined by the importer in presence of the proper officer, previous to passing a perfect entry for the same.

Dated the 20th August, 1847.

CUSTOM-HOUSE QUAY.

Jas. Watt, Ferguson, Havre.

British ship

J. Harrison

In part of sight

C+ One case of goods manufactured, not otherwise enumerated or described.

Value one hundred pounds—£100.

T. S. } Initials of computers to signify that the amount of duty is

J. T. } correct.

P. M. Initials of receiver's clerk that the duty is paid.

Duty £10.

J. MASON, *Receiver*.T. SMITH, *Comptroller*.

Who are responsible to the Crown.

I, Edward Edwards, clerk to Messrs. Tanner & Co., of Beer Lane, do hereby declare, that I am authorized by the importer, and I do enter the above goods at the value of one hundred pounds.

Witness my hand, this 20th August, 1847.

EDW. EDWARDS.

199

In full of sight, No. 34. August 20, 1847. Deposit £50. To be returned.

C+ One case of silk manufactures, not otherwise enumerated, the produce of Europe, to be warehoused.

T. S. } Initials of computers to sanction the return of the deposit.
J. T. }

J. MASON, *Receiver*.T. SMITH, *Comptroller*.

Endorsed by me,

EDW. EDWARDS, for Tanner & Co., Beer Lane.

August 20, 1847.

200

Form of a Bill of Sight, and Return thereon, all for immediate consumption.

CUSTOM-HOUSE QUAY.

In the city of Boulogne,

Time.

Boulogne.

Sight

M. Lawson

British ship.

Deposit £10; ten pounds.

ML. 64.—One case of silks, &c.

Further particulars unknown.

I, Henry Constantine, clerk to Scotney & Co., the known agents of Mr. Lawson, importer of the goods above-mentioned, do hereby declare, that, to the best of my knowledge and belief, he has not received sufficient invoice, bill of lading, or other advice, from whence the quality, quantity, or value of the goods above-mentioned can be ascertained. And I further declare that I have not any reason to believe that the duty

on the above-mentioned goods will amount to more than the sum deposited.

HENRY CONSTANTINE.

Signed and declared this 20th day of August, 1847, in the presence of
JOHN JOHNSON, *Collector*.

Let this sight pass for the goods above-mentioned, to be landed and examined by the importer in the presence of the proper officer, previous to passing a perfect entry for the same.

Dated the 20th August, 1847

46

9—12

Form of a Bill of Sight and Return thereon.

CUSTOM-HOUSE QUAY.

City of Boulogne.	Time.	Boulogne.
British ship.		M. Lawson
In full sight, 20th August, 1847.	No. 46.	Deposit £10.
M.L. One case containing		
64. Five pounds six ounces plain silk broad stuffs. Three pounds fifteen ounces plain silk crape broad stuffs. Silk manufactures, value ten pounds.....		
		£10
Cotton manufactures, not being articles made up, value forty pounds, duty free.....		
		40
Woolen manufactures, not goat's wool, being articles made up, value seventeen pounds, duty free.....		
		17
Goods manufactured, value twelve pounds.....		
		12
		<u>£79</u>

All not otherwise enumerated the produce of Europe.

P. M.

Initials of the revenue clerk that the duty is paid.

Duty, £5 16s.

T. S. } Initials of the computers to signify that the amount of duty is
J. T. } correct.

J. MASON, *Receiver*,

T. SMITH, *Comptroller*,

Who are responsible to the Crown.

Endorsed by me,

H. CONSTANTINE.

P. SCOTNEY & Co.,

8 WATER LANE, August 20, 1847.

I, Henry Constantine, clerk to Scotney & Co., of Water Lane, do hereby declare that I am duly authorized by the importers of the goods contained in this entry, and do enter those at value, at the sum of seventy-nine pounds.

384

H. CONSTANTINE.

Witness my hand, this 20th August, 1847.

No. 9.

Mode of passing entries inwards.

A warrant and two bills are necessary for each entry, and when numbered out, the reader places a bill before each of the computers and reads every particular contained in the warrant.

The comptroller's computer then makes his computation from the warrant, the receiver's computer calculating at the same time the amount of duty on one of the bills; and the two computers having agreed to the merchant's computation, the amount of duty is figured upon the second bill by the comptroller's computer, from the warrant which he has himself just computed.

The comptroller's bill being thus rendered a fac simile of the warrant, is the medium through which the comptroller's cash book is entered up, the warrant itself being by this arrangement much earlier despatched to the delivery stations.

The receiver's cash book is posted from the bill which his own computer has checked, and the cash books of the receiver and comptroller are compared and agreed on the morning following the close of each day's business.

There is an ulterior check in the office of principal comptroller of landing and warehousing accounts.

The comptroller keeps a balance book of each day's transactions.

Receipt of Duties.

The assistant to the receiver compares the bill with the warrant, and having entered the amount of the duty on his account paper, detains the warrant until he either receives the money or a voucher showing that it has been paid to the receiver general.

He then puts his initials on the warrant and hands it to the receiver, who signs it and passes it to the comptroller; after which it is forwarded by an official messenger to the station where the goods are deposited.

No. 10.

Copy of Ship's Report.

LONDON,

No. 10.

In the ship *Deuvent*, of Newcastle, British built, property all British, about two hundred and seventy-one tons, with nine men, of whom all are British, and are besides James Nash Marshall, a British man, master for this present voyage from Cronstadt.

1,830 quarters of wheat, in bulk, and in 250 linen and 110 mat bags, 480 damaged mats, consigned to order; 1,050 pieces lathwood, Perkins & Co.; 36 deals, 12 pair oars, the master.

For ship's use 2 spare lower yards, 2 spare topmasts.

Surplus stores—about 12 lbs. sugar, 6 lbs. coffee, 1 lb. tea, 6 gallons spirits, 5 bottles cherry brandy, 6 lbs. tobacco.

Pilots' names.—None employed.

Ship lying in London docks.

E. & A. RULE, *Agents*.

I do hereby declare, that the entry above written, now tendered and subscribed by me, is a just report of the name of my ship, its burden, built, property, number, and country of mariners, the present master and voyage: And that it doth further contain a true account of my lading, with the particular marks, numbers, quantity and consignment of all the goods and merchandises in my said ship, to the best of my knowledge; and that I have not broken bulk or delivered any goods out of my said ship since her loading at Cronstadt, and that I have no foreign sails or cordage on board my said vessel.

JAMES NASH MARSHALL.

Signed and declared, this 17th day of August, 1847, in the presence of
J. J. JOHNSON.

19—22.

I, James Nash Marshall, do declare that I have no aliens on board my ship, and that I have not passed any lights on the Irish coast, so as to receive benefit therefrom, since clearing last from England.

JAMES NASH MARSHALL.

Signed and declared, before me, this 17th August, 1847.

R. J. WILLIAMS, *Deputy Collector*.

This form of certificate is forwarded from the port of arrival to the port of removal, for the purpose of cancelling the bond:

PORT OF LONDON.

These are to certify, that there have been received and warehoused at this port, under the authority of 8 and 9 Vic., ch. 91, pursuant to entry, by Harbing & Son, on the 27th day of August, 1847, the following goods, viz: H 3 one case manufactured tobacco, segars, produce of Manilla, to be warehoused in St. Katharine's docks, removed from Liverpool, under bond given by E. Samuelton, on the 20th day of August, 1847, per railway, by virtue of the said act. And that the full duties will be charged on the deficiency upon the quantity delivered from the warehouses at St. Katharine's docks.

Dated at the custom-house, London, this 28th day of August, 1847.

COLE,

Comptroller of Accounts in the St. Katharine's Docks.

To the COLLECTOR AND COMPTROLLER OF CUSTOMS,

At Liverpool.

Forms of Bonds taken by the Collector and Comptroller for Warehoused Goods.

No. 1a. Exportation from the warehouse.

- 2a. For removal to another port.
- 3a. Surplus stores removed to another port.
- 4a. Shipped as stores.
- 5a. Sugar removed to a bonded sugar-house to be refined.
- 6a. Goods to be bleached, &c.
- 7a. Stores for ships of war.

The penalty of these bonds being double the amount of duty to which the goods are subject.

The warehouse keeper gives a general bond for the security of the duties under the 8th sec. 8 and 9 Vic., ch. 91. This is a special bond, taken by the Solicitor for the Customs.

No. 1 A.

For exportation from the warehouse.—Bond note issued to the warehouse keeper annexed.

Know all men by these presents, that we are held and firmly bound unto our sovereign lady Victoria, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, in the sum of pounds, of good and lawful money of Great Britain, to be paid to our said lady the Queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and each of us, by himself, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty-

Whereas the above bounden hath given notice of his intention to export to in the ship master

Now the condition of this obligation is such, that if the said goods, and every part thereof, shall be duly shipped and exported to, and shall be landed at , aforesaid, or shall be otherwise accounted for to the satisfaction of the Commissioners of her Majesty's Customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

Sealed and delivered (being first legally stamped)

No. 8 A.

BOND OFFICE, CUSTOMS, LONDON,
25th day of August, 1847.

These are to certify, that Ruck, Son, & Fenwick, of No. St. Dunstan's Hill, have given security as required by law for the due exportation of one thousand gallons rum, two hundred and fifty gallons over proof foreign spirits, not sweetened.

Amount of duty seven hundred pounds, on board the *Olinda*, for Hobart Town.

W. WYBROW, *Clerk of the Bonds.*

The above goods warehoused by Ruck, Son, & Fenwick, the 21st day of June, 1847, ex the *William*, master, Jones, from St. Vincent's.

Security:

CHARLES LUCEY, *Lighterman Cox's Quay.*

[John Ruck, Jr., will sign for the firm.]

No. 2 A.

For removal to another port.—Bond note annexed to entry No. 4.

(See 25 section 8 and 9 Vic., ch. 91.)

Know all men by these presents, that we are held and firmly bound to her present Majesty Queen Victoria, in the sum of pounds, of good and lawful money of Great Britain, to be paid to her said Majesty, her heirs and successors; and for which payment to be well and faithfully made, we bind ourselves, and each and every of us, by himself, our and each of our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated the day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty

Whereas the above bounden is the proprietor of the following goods, wares, and merchandise, that is to say, ; and which said goods, wares, and merchandise are now lodged and deposited in a warehouse or warehouses at , in the port of London, under the regulations of an act passed in the third and fourth years of the reign of his Majesty King William the IV., entitled "An act for the warehousing of goods:"

And whereas the said intends to remove and convey the said goods, wares, and merchandise from the said port by to the port of subject to the rules, regulations, and restrictions in that behalf by law provided:

Now the condition of this obligation is such, that if the said goods, wares, and merchandise, and every part thereof, shall be duly delivered, without alteration or diminution, into the custody and possession of the proper officer of customs at the said last-mentioned port; and if the said goods, wares, and merchandise, and every part thereof, shall be duly rewarehoused at the port of next following the date hereof, then this obligation to be void, or else to be and remain in full force, vigor, and effect.

Sealed and delivered (being first duly stamped) in the presence of

No. 3 A.

Bond for surplus Stores removed coastwise to another port.

Know all men by these presents, that we are held and firmly bound unto our sovereign lady Victoria, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, in the sum of pounds, of good and lawful money of Great Britain, to be paid to our said lady the Queen, her heirs and successors, to which payment well and truly to be made, we bind ourselves, and each of us, by himself, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty

Whereas the Commissioners of her Majesty's Customs have, by their order dated the 25th November, 1845, directed that surplus stores left on board any importing ship or vessel about to proceed coastwise only, be placed under the seal of office; and in addition thereto, that in all cases where the quantity of high duty goods left on board such ship or vessel may to the proper officer appear to be excessive, a special bond for the same be required:

And whereas, the ship hath on board the following excessive surplus stores, namely:

Now the condition of this obligation is such, that if the said goods, and every part thereof, shall be delivered without alteration or diminution, into the custody or possession of the proper officers of customs at the port of ; and if the duty on any deficiency of such stores shall be paid within the space of days next following from the date hereof to the collector and comptroller of such port, then this obligation to be void, or else to be and remain in full force and virtue.

Sealed and delivered (being first legally stamped.)

No. 4 A.

Goods on Victualling Bill, to be used as Stores.

STORES.

Know all men by these presents, that I, , am held and firmly bound unto our sovereign lady Victoria, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, in the sum of pounds, of good and lawful money of Great Britain, to be paid unto our said lady the Queen, her heirs or successors; to which payment well and truly to be made, I bind myself, for and in the whole, my heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with my seal. Dated this day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and

Whereas, in pursuance of an act passed at a session of Parliament holden in the third and fourth years of the reign of his Majesty King William the IV., entitled "An act for the warehousing of goods," certain goods now secured in a warehouse, without payment of duty, are about to be shipped as stores, on board _____, master, bound for _____; and whereas, a victualling bill is about to be issued for the same by the proper officer of customs:

Now the condition of this obligation is such, that if all such goods enumerated in such victualling bill shall be used as stores for the said vessel, or be otherwise accounted for to the satisfaction of the Commissioners of Customs, and if the packages containing the same shall not be opened, or any of the goods therein taken out or altered, until the said ship shall have left the port on her intended foreign voyage; then this obligation to be void, or otherwise to remain in full force and virtue.

Signed, sealed, and delivered, (being first duly stamped) in the presence of

No. 5 A.

For Sugar removed from the Warehouse to a Bonded Sugar-House, for the purpose of Refining.

Know all men by these presents, that _____ held and firmly bound unto our sovereign lady Victoria, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, in the sum of _____ pounds, of good and lawful money of Great Britain, to be paid to our said lady the Queen, her heirs and successors; to which payment well and truly to be made, _____ bind _____ heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with _____ seal. Dated this _____ day of _____ in the _____ year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty _____

Whereas, by an act passed in the third and fourth year of the reign of his late Majesty King William the IV., entitled "An act to admit sugar with payment of duty to be refined for exportation," the Commissioners of her Majesty's Customs are, upon application to them of any person actually carrying on the business of a sugar refiner in the ports of London, Liverpool, Bristol, Hull, Greenock, or Glasgow, or any other port, to be approved of by the Lords Commissioners of her Majesty's Treasury, authorized by their order to approve of premises as bonded sugar-houses for the refining of sugar for exportation only, on it being made appear to the satisfaction of the said Commissioners that the said premises are fit in every respect for receiving such sugars, and wherein the same may be safely deposited:

And whereas the said Commissioners of her Majesty's Customs have, pursuant to the powers vested in them by the said recited act, approved of a sugar-house situate _____ now in the occupation of the above bounden _____ as a bonded sugar-house for the refining of sugar for exportation only:

And whereas the said hath entered to be refined in the said premises:

Now the condition of this obligation is such, that if all the deficiencies arising in the transit of the said sugar from the bonded warehouses to the said bonded sugar-house shall be duly paid to the collector of the customs at the port of London, within four months from the date of these presents, and if the whole of such sugar shall be actually subject to the process of refinement upon the said premises, and if within four months of the date of these presents the whole of the refined sugar and treacle produced by such process shall be either duly exported from the said premises, or delivered into an approved bonded warehouse under the locks of the Crown, for the purpose of being eventually exported to foreign parts, then this obligation to be void, otherwise to be and remain in full force and virtue.

Sealed and delivered (being first legally stamped) in the presence of

No. 6 A.

Goods may be taken out of Warehouse to be bleached, or for any other purpose the Commissioners may approve. (39 sec. 8 and 9 Vic., ch. 91, bond note annexed.)

Know all men by these presents, that we are held and firmly bound to our sovereign lady Victoria, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, in the sum of pounds, of good and lawful money of Great Britain, to be paid to our said lady the Queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and every of us, jointly and severally, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated the day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and

Whereas the above bounden hath in a warehouse at in the port of London , which he intends to take out of the said warehouse, in order to their being

Now the condition of the above obligation is such, that if the said shall truly return the above-mentioned goods, and every part thereof, into the said warehouse aforesaid, within the space of from the day of the date hereof, then this obligation to be void, or else to be and remain in full force and virtue.

Sealed and delivered (being first legally stamped) in the presence of

No. 9 A.

Goods to be Bleached, Refreshed, Repaired, &c.

Mr. Richard Walford, of 27 Lawrence lane, Cheapside, having in the

warehouse at New street the under-mentioned goods, viz: one thousand pieces Corahs, silk manufacture, of and from British possessions, duty one hundred pounds, which he intends taking out in order to be printed and made merchantable, on giving security for the due return thereof into the said warehouse within three months, conformably to the board's order of 31st day of January, 1846.

Warehouse-keeper.

25th day of August, 1847.

This is to certify, that security has been taken for the due return of the said goods in the period above stated.

BOND OFFICE, *25th day of August, 1847.*

Security, William Austin Fossett, lighterman, 21 Water lane.

No. 7 A.

For goods sent on board ships of war from the bonded warehouses to be used as stores.

Know all men by these presents, that we are held and firmly bound to her present Majesty Queen Victoria in the sum of pounds, of good and lawful money of Great Britain, to be paid to her said Majesty, her heirs or successors; and for which payment to be well and faithfully made we bind ourselves, and each and every of us, by himself, our and each of our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this day of , in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty-

Whereas the above bounden is the proprietor of the following goods, wares, and merchandise, that is to say:

and which said goods, wares, and merchandise, are now lodged and deposited in a warehouse or warehouses at in the port of London, under the regulations of an act passed in the third and fourth years of the reign of his Majesty King William the Fourth, entitled "An act for the warehousing of goods:"

And whereas the said intends to remove and convey the said goods, wares, and merchandise from the said port of to the port of , subject to the rules, regulations and restrictions in that behalf by law provided; and at the said port of to put the same on board the ship , being one of her Majesty's ships of war, for the use of certain officers of the said ship:

Now the condition of this obligation is such, that if the said goods, wares, and merchandise, and every part thereof, shall be duly delivered

without alteration or diminution, on board her Majesty's ship
lying at the port of _____ and if a certificate, signed by the
commanding officer of the said ship _____ shall be produced
within _____ from the date of the delivery from the
warehouse, certifying that the said goods had been delivered on board
such ship, then this obligation to be void, or else to be and remain in full
force, vigor and effect.

Sealed and delivered (being first duly stamped) in the presence of

Bond for the removal of goods on board her Majesty's ships of war.

M.

*Duties of Customs Officers attached to the Docks in London, with list of Books
and Returns.*

On the arrival from foreign parts of a ship at Gravesend, laden with merchandise, tide-waiters are put on board, and remain until she reaches the place of discharge. The goods being duly reported and entered at the custom-house, a warrant authorizing the warehousing of them is signed by the receiver of the duties under the collector, and other officers of the inward department and transmitted to the "registrar" at the docks where the vessel discharges her cargo, who issues an order to the tide-waiter on board for the landing of the goods according to the entry passed for the same, under the immediate care of a landing waiter specially appointed to each ship. The landing waiters examine and weigh the several packages containing dry goods, and officers denominated "gaugers" gauge and ascertain the contents of wet goods, and both officers enter an account thereof in two books delivered to them for that purpose by the registrar; one containing the particulars of goods to be warehoused, and the other contains the entries of goods not to be warehoused upon which duty is paid by a prime entry, subject to a further port entry if short paid. This second book also contains the *total* number of packages and quantity landed by each warehousing warrant, to enable the *jerquer*, to whose office this book is sent, to check the quantity of goods landed by the captain's report of the ship.

The landing waiters and gaugers, in the performance of their duty, are subject to the daily superintendence of the landing surveyors.

Immediately after the goods have been weighed, the tares, &c., adjusted, the marks, numbers, and other particulars entered in the landing waiter's books, the goods are deposited in a warehouse, and placed under the charge of the London Dock Company, and a receipt given on their part in the landing waiter's book, which relieves the latter from any further responsibility respecting them.

The landing waiter's book, containing an account of the warehoused goods, made up agreeable to each merchant's entry, is sent to the "Comptroller of Accounts," who enters the particulars into his book called a "register," and when the whole cargo has been delivered, the

landing book, warrants, and orders for delivery are given over to a clerk in his office for final examination; the other landing book, containing an account of the whole cargo in the manner before stated, is transmitted from the registrar's office to an officer denominated a "jerk-er," whose duty it is to examine into the correctness of such account by the ship's report, and with whom this book ultimately remains.

The goods are delivered from the warehouse for home consumption by authority of a warrant issued by the receiver of the duties under the collector, and forwarded by messengers every half hour to the several stations where the goods are deposited, certifying that the duties have been paid.

By virtue of this warrant, wherein is described the marks, numbers, and other particulars of the goods intended to be so taken out, an order is issued to the London Dock Company to deliver the same.

If the goods are intended for exportation or removal, to be warehoused at some other port in the United Kingdom, a certificate is given that bond has been taken for the due exportation or removal of the goods, as the case may be, also a document called a "cocket," and a "shipping bill," if the goods be for exportation, containing the particulars of the goods intended to be so taken out, whereon the necessary order is issued to the London Dock Company to deliver the same into the charge of the searcher, or for removal coastwise.

H. COLE, *Comptroller*.

To C. C. WALDEN, }
D. P. BARHYDT, } *Commissioners.*

Form No. 1. Monthly return of imports furnished to the Inspector-General of imports and exports.

2. For return of duty overpaid.
3. Letter of advice for dry goods removed to an outport.
4. Do. do. wet do. do. do.
5. Certificate of receipt of goods from an outport.
6. Request for certificate of due arrival of goods at an outport.
7. Delivery order for wet goods to be removed coastwise.
8. do. do. dry do. do. do.
9. do. do. do. do. do. for the London Dock Company.
10. do. do. wet do. for exportation.
11. do. do. dry do. do.
12. do. do. do. do. do. for the London Dock Company.
13. Goods cleared for exportation but not shipped, and placed on the warehouse books again.
14. Note to accompany goods for exportation when removed for shipment by a licensed carman.
15. Request for an officer at the expense of the merchant, to attend to the removal of goods from one bonded warehouse to another in the same port, and also goods for exportation when not conveyed by a licensed carman.

16. Delivery order for dry goods, duty paid.
17. do. do. wet do. do.
18. Locker's return to the principal comptroller of accounts.
19. Gauger's return, prior to the landing book being completed.
20. For dry goods liable to duty on the re-weight.
21. Export book.
22. Warrant book.
23. Coastwise letter-book.
24. Numerical list of ships.
25. Warehousing register.

N.

Extracts from replies made by the Officers of the Customs at Liverpool to the questions of the Commissioners relative to the forms used in that port.

After a vessel, with foreign goods, has regularly reported her cargo inwards, and the merchant proceeds to enter his goods to be landed, he does so in two ways: either to pay the duty and land the goods, which is termed "duty paid from ship," or to enter the goods to be warehoused under bond; of which proceeding, and the regulations for ultimate transactions in this particular, the following is observed at this port:

An import bonded warehousing entry is passed, containing the particulars, as stated in the example given, and is signed by the collector and comptroller, in proof that bond is duly given, the form of which bond is herewith, (A.)

The entry is then sent to the registrar, who inserts it in the bonded landing-book for the use of the landing waiter; after which he sends the entry to the clerk of the comptroller of warehouse accounts, who enters it in the numerical list of ships inserting in the corner of the entry the ship's number, and the name of the country from whence the goods are brought.

The entry then goes to the warehouse keeper, who issues it in due course, and according to the disposal of the work amongst the clerks having charge of the general registers for dry and wet goods, to one of the clerks, who opens an account for the ship, and posts the entry, as per example of warehouse-keeper's register. The clerk then waits for the landing-book, with the account of the cargo, which, on being furnished by the landing-waiter, is returned to the registrar, who, after giving it the proper examination, sends it to the clerk to the comptroller of warehouse accounts, who keeps the numerical list, and he, after procuring the statement of the locker as to the goods being received in the warehouse, sends it to the clerk of the register, who posts on the warehousing side the particulars of the contents of each original import entry; thus he has a stock to deliver from, as seen hereafter.

The book is then forwarded to the office of the comptroller of warehouse accounts, where the clerk posts the totals of each description of goods in the R. R. D., as per example, and the book is then deposited in the room for such purpose, and is put away in alphabetical order,

according to years, a memorandum to that effect being first made in the numerical list of ships, and having deposited in the book the various import bonded entries.

The account is now in a position for delivery of the goods, and the first entry, for example, is one for "home consumption."

The merchant's clerk makes out the locker's order, as per example, with the numbers, weights, and tares, and shows the net for duty; at the same time he makes out a home consumption warrant, as per example, and two copies, one for the collector and one for the comptroller, on which the duty is computed. The clerk of the register examines the locker's order, as to the correctness of the weights, tare, and net, and sees that the warrant is correctly filled up. The merchant's clerk then proceeds with the warrant and copies to the long room, to have the duty computed, which, when done, he pays the same, and the warrant is signed by the collector and comptroller, the former retaining one of the copies, and the latter the other copy, the warrant being passed on to the clerk to the warehouse-keeper, who inserts it in a warrant-book, and passes it to the clerk to the comptroller of accounts, who, in the interim, has been furnished with the locker's order. This clerk then comptrols or examines the locker's order, with the body of the warrant, to see that the duty has been properly paid on the correct quantity, and that no alteration has been made in the warrant since it left the clerk of the register. He signs the locker's order as comptroller of accounts, and puts his initials to the warrant, in proof of the check, and passes both documents to the clerk to the warrant-book to sign them for the "warehouse-keeper." The locker's order is then issued for the delivery of the goods from the warehouse, and the warrant goes to the clerk of the register, to post finally, as a delivery, on the credit side of his register; and he, after giving the warrant the number of the ship and country, the reference letter, and number of the register and folio, they are returned to the clerk who keeps the cash book. He enters the number of the warrant and amount of cash, and passes the warrants to the clerk to the comptroller of accounts, who keeps the R. R. D. to post. After posting, the clerk the next morning calls over his R. R. D. with the register kept by the warehouse-keeper's clerk, and checks every particular as to date, number, ship, from whence, name of bonder, date of bond, and quantity. The warrants are then carefully put in consecutive order, and lodged with the comptroller of accounts in his private office until the close of the quarter. The locker's order was issued for the delivery of the goods, which, when delivered, is signed and dated by the locker, and returned to the clerk of the warrant-book, who examines it by the book to see that no alteration has been made since it was issued; and having ticked it off, it is put away in the bundles kept in consecutive order numerically, and deposited in a document room up stairs for that purpose. The warrant, at the close of the subsequent quarter, is placed in the ship's book, previously put away in alphabetical order according to years. So far for the home consumption transaction. The merchant, wishing to "export" a portion of the cargo, takes out a locker's order, with all the same particulars as that for home consumption, which is examined by the clerk of the register as before, and having produced a bond note to

the clerk in proof that bond has been given, as per form B, and made out the necessary documents, consisting of a red bill and cocket, for the searchers, the order is then entered in the export-book kept by the warehouse-keeper, and is issued for the delivery of the goods from the warehouse; which being done, the document is returned, duly signed by the searcher that the goods are shipped, and the clerk then posts the same in his register, and passes the order to the clerk of the R. R. D., who posts it; and the following morning, as before, calls over with the warehouse-keeper's register, and the export order and bond note are put away in the book, the same as the home-consumption warrant. Another species of delivery is "removal coastwise" under bond. A bond, as per form C, having been given, and a bond note, duly signed by the collector and comptroller, having been forwarded to the warehouse-keeper's clerk, the merchant makes a request to be allowed to "remove under bond," by a particular conveyance—either sailing vessel, steamer, or railway—certain goods, which he enumerates, stating quantity and description of goods, name of importing vessel, from whence, date of importing bond, and name of bonder; and also the name of the consignee at the port of destination.

This request is recorded in a book termed "Goods removed Coastwise under Bond," and passed to the despatch clerk in order when he has received the locker's order, which has been previously issued, under the usual form of being made out by the merchant's clerk, and examined by the clerk of the register, who passes it to the clerk who keeps the export book, and inserts it in the same as an export order. The coasting order is then issued for the delivery of the goods, which, when done and signed by the locker, is returned to the despatch clerk, who immediately proceeds to make out the letter of advice to the port whither the goods are sent, as per example, which is forwarded by the collector per post after being first entered in the book of "Goods removed Coastwise under Bond," and signed by the comptroller of accounts. To this letter, when the goods are duly landed and entered at the port of destination, a certificate is returned to this port to that effect, and thus cancels the removal bond.

The coasting locker's order is placed in the hands of the clerk of the register to be posted, and is afterwards posted by the clerk of the R. R. D., the account being called over the next morning, as before, with the warehouse-keeper's register. It is then put away with the bond note in the landing-book, where all documents relating to the cargo are all collected in due course until the whole cargo is delivered. The clerk of the register adds up his totals in his register, and balances the account with the quantity entered from the landing book on his debit side, and then closes the account. He then makes an entry of his having done so in a book called "Accounts Closed," from which the messenger selects the various books from the cupboards where they are alphabetically put away according to years, for the purpose of being finally "jcrqued or examined." This consists of having the book and documents compared with the account in the warehouse-keeper's register and the totals all checked. The book and documents tied up and docketed, are put away forever.

The system of general bond is decidedly the most advantageous, inasmuch as one person gives bond for receiving and delivering all goods in that particular warehouse, and any deficiency on any goods that may appear, he alone is responsible and pays; he also employs his own men to do the work in the warehouse, and strangers are, therefore, not admitted, and less chance of pilfering. Separate bonds give much room for all kinds of irregularity; deficiencies are only paid by the separate bonder, also employs his own men. Thus the warehouse and the goods are exposed to all descriptions of persons who have no interest in any other than their own property, and so long as they get possession of the same, leave the warehouse in a state of confusion from unstowing other person's goods to get at their own. This is greatly the practice at this port, and much to be deplored, but in vain sought to be changed, as persons are bigoted to their old system.

The Government has the entire supervision of all bonded warehouses, and can enter them by their officers at any time, and order the stowage and other proper arrangements by their surveyor of warehouses, specially so appointed.

The portion of imports not warehoused at all is that which is free and that which is duty paid from ship on first reporting the vessels, and entering the goods.

The coastwise regulations are already stated, and the form of the return certificate is herewith, and relates either to a first, second, or third removal from port to port.

The stamp duty on bonds is 5s.; but 5s. 6d. is charged to the merchant by the clerk of the bonds, in consideration of paper and printing.

Goods for export are sent down under charge of an officer to be shipped, which officer is solely under the control of the customs.

The number of officers and clerks employed in the warehouse department is forty: consisting of comptroller of accounts, three warehouse-keepers, thirty-six clerks—twelve for comptroller of accounts, and twenty-four for warehouse-keepers.

Registrar's office, conducted by two registrars and two clerks.

O.

Regulations prescribing the description of buildings, &c., which may be used as bonded warehouses in Great Britain; also, quantities of each article allowed to be taken as sample without payment of duties.

1. That where bonded goods are allowed to be deposited in any part of a stack of warehouses, the whole stack be in the occupation and under the locks of the Crown, and in the custody of the revenue officers; that the tiles or slates of each roof be well pointed internally, the skylights stopped up and the rafters ceiled, and when the floors are continued over a gateway, that the same also be ceiled; that a sufficient number of windows be made in the building to supersede the necessity of using candles, such windows to be secured by stout hammered iron

bars, deeply fixed in the brick-work, and on the ground floor by shutters made to open internally, with strong hinges thereon, and a cross bar to each window, in addition to the iron bars already mentioned; that all windows opening into private yards, or over other buildings, and all superfluous windows, together with the fire-places or chimneys, be stopp'd up with brick-work as solid as the walls themselves; that all the entrances into such warehouses have strong doors furnished with screw staples and hasps, each screw to be secured by a nut and riveted on the inside, to prevent the fastenings from being drawn, and that such entrance doors open into the street or other public way, so as to be at all times accessible for the easy examination of the locks and fastenings without passing through other doors or gates; that the capstans of such warehouses be separated from the rooms by well-boarded partitions, nailed on the inside; that when any such warehouse is submitted for approval, the officer, in addition to the foregoing particulars, do also report, whether there are any windows in the adjoining premises which overlook the roof of the warehouse proposed; and if so, that he do transmit a plan of the building, showing its relative situation with other premises, and state how far, in his opinion, the security of it is thereby diminished.

2. That warehouses, to be entitled to the privilege of extra security, be put in a perfect state of repair, and secured to the satisfaction of the proper officers of the revenue, in the manner following, viz: that a lock be placed on the inside of every working door, of every window on the ground floor, and of every window looking into a private yard; that the entrance door be of uniform thickness, and also the window-shutters and working doors on the ground floor; such doors and shutters to be likewise lined with sheet-iron, or strapped with iron; that in such warehouses, where the staircases are separated from the wooden partitions, the partitions to be strapped with iron in such a manner as to enable the officer to discover whether improper access has been had to the rooms; every aperture or window to have iron wire-work not exceeding two inches in the diameter or square affixed thereto, by being worked into the brick-work, in addition to the iron bars or shutters; and that no door be allowed to open into a private yard, unless the front or open street light be insufficient to light the room.

3. *Vaults.*—That a brick arch be continued to the entrance of such vaults; that there be strong doors at such entrances, furnished with screw staples and hasps, and secured in the same manner as the fastenings to the doors of the bonding warehouses; that such entrance doors be immediately from a public street or lane, so that the officers may at all times be enabled to approach the same for the purpose of examining the locks and fastenings thereon, without passing through any other door or gates; that the holes for the admission of air into such warehouses and vaults do not exceed nine inches in diameter, and be secured by two stout cross iron bars, deeply fixed in the brick-work; and that when such warehouses and vaults are offered for approval, the officers report whether there be any, and what air-holes or windows therein, and describe the size of them, and by what means they are secured.

4. *Yards.*—That such yards be surrounded by solid brick walls, of at

least twelve feet in height, coped with mortar and broken glass; or a close wooden fence, or an open wooden fence, with intervals not exceeding one inch, of the height of twelve feet; that the entrance gates into such yards open into a street or public way, and be always accessible to the officers, for the purpose of examining the locks and fastenings thereon, without passing through any other gates or doors whatever; that such entrance gates be strong, and the fastenings thereon secured in the same manner as the fastenings of the entrance doors to the bonding warehouses; that such yards be not overlooked by any windows in the adjoining premises so contiguous as to form any liability of danger to the revenue.

5. *Ponds for Timber.*—That such ponds have a strong wooden fence, ten feet in height, erected on the top of the banks as their boundary, and the entrance thereof secured by stout booms, with proper fastenings for the Queen's lock.

Quantities allowed to be drawn as Samples.

Alkali or Barilla.....	5	pounds.....	per five tons.
Aloes.....	2	ounces.....	per package.
Argol.....	8	do.	do.
Arrow root.....	8	do.	do.
Balsam copaiva.....	2	do.	do.
Bark, Peruvian.....	4	do.	do.
Bark, other.....	8	do.	do.
Brimstone, rough.....	2	pounds.....	per five tons.
Brimstone, in rolls.....	1	do.	per package.
Cassia.....	8	ounces.....	do.
Cantharides.....	2	do.	do.
Capers.....	4	do.	do.
Cochineal.....	2	do.	do.
Cochineal dust.....	2	do.	do.
Cocoa-nut oil.....	0½	pint.....	per cask.
Coloquintida.....	2	ounces.....	per package.
Coculus Indicus.....	1	do.	do.
Cream tartar.....	1	pound.....	do.
Currants.....	8	ounces.....	do.
Essences.....	1	do.	do.
Feathers.....	4	do.	per lot of six bags.
Galls.....	1	pound.....	do. do.
Gentian.....	8	ounces.....	do. do.
Ginger.....	8	do.	do. do.
Granilla, see cochineal.			
Gum-Arabic.....	1	pound.....	per package.
Gum-Senegal.....	8	ounces.....	do.
Gum-tragacanth.....	2	do.	do.
Gum, other.....	4	do.	do.
Honey.....	8	do.	do.
Jalap.....	1	ounce.....	do.
Indigo.....	4	do.	do.

Isinglass.....	4	do.	per package.
Lemon juice.....	0½	pint	do.
Lac dye.....	1	ounce	do.
Lead, black.....	1	pound	do.
Lemon peel.....	8	ounces	each entry.
Liquorice juice.....	4	do.	per package.
Liquorice root.....	4	do.	do.
Madder, manufactured.....	4	do.	do.
Madder root.....	4	do.	do.
Oil, almonds.....	1	do.	do.
Oil, anise-seed.....	1	do.	do.
Oil, juniper.....	1	do.	do.
Oil, olive.....	0½	pint	per cask.
Oil, palm.....	0½	do.	do.
Oil, rosemary.....	1	ounce	per package.
Oil, spike.....	1	do.	do.
Oil, thyme.....	1	do.	do.
Orange peel.....	4	do.	do.
Orchelia.....	2	do.	do.
Orris root.....	4	do.	do.
Oil of bay.....	1	do.	do.
Radix, Contrayurac.....	1	do.	do.
Radix, Galanga.....	2	pounds	per five tons.
Radix, Ipecacuanha.....	1	ounce	per package.
Radix, Seneca.....	1	do.	do.
Pepper.....	1	do.	per bag.
Pimento.....	2	do.	do.
Raisins.....	1	do.	per mark.
Rhubarb.....	1	do.	per package.
Rice.....	8	do.	do.
Saffron.....	0½	do.	do.
Sage.....	2	pounds	per five tons.
Salep.....	1	ounce	per package.
Sarsaparilla.....	1	do.	do.
Saltpetre.....	56	pounds	each mark.
Seed, anise.....	1	ounce	per package.
Seed, clover.....	2	do.	do.
Seed, caraway.....	2	do.	do.
Seed, lac.....	1	do.	do.
Senna.....	1	do.	do.
Silk, raw.....	2	do.	do.
Silk, thrown.....	1	do.	do.
Silk, waste.....	2	do.	do.
Smalts.....	1	do.	do.
Sugar.....	2	do.	per bag.
	4	do.	per box not over 5 cwt.
	8	do.	per box not over 5 cwt.
	1½	do.	per hhd. or tierce.
	8	ounces	per chest.
	12	ounces	per barrel.

Molasses	8	ounces.....	per hhd. or cask.
Sumac	1	pound	per lot of 10 bags.
Seed, mustard	1	ounce	per package.
Tallow	4	pounds.....	per lot of 10 pkgs.
Tapioca	1	ounce	per package.
Turmeric	2	pounds.....	per five tons.
Valerian	3	do.	per lot.
Wax, bees	4	ounces.....	per package.
Wine	0½	pint.	
Wool	1	pound	per package.
Mohair yarn	8	ounces.....	do.
Pearl shells	7	pounds.....	per lot of 10 pkgs.
Vermicelli	1	ounce	per package.

Any article not enumerated, a quantity, in which the duty shall not exceed six pence sterling, may be allowed to be taken from each package.

Sugar	chests under 5 cwt.	¾ pound.
	5 and under 8 do.	1 pound.
	above.....8 do.	1½ pound.

P.

Extracts from the Customs Laws of Belgium, relating to the warehousing of dutiable imports.

LACKEN, July 7, 1847.

LEOPOLD, KING OF THE BELGIANS—

To all present and to come, greeting:

Having seen the 67th article of the Constitution—having seen the law of the 4th of March, 1846, (*Moniteur*, No. 64,) concerning warehouses, and especially articles 15, 19, 22, 31, and 61—wishing to regulate the execution of this law upon the proposition of our Minister of Finance—we have decreed, and do decree:

The law of the 4th of March, 1846, concerning warehouses, shall be executed conformably with the provisions of the general regulations, the tenor whereof is as follows:

CHAPTER I.

Warehouses in general.

ART. 1. A warehouse is a place of deposit for imported goods. It is like unto a foreign territory in respect to the indebtedness for duties.

There are four kinds of warehouses:

The free warehouse;

The public warehouse;

The private warehouse; (*particulier.*)

The constructive warehouse, (*fitlif.*)

The administration is not responsible, under any circumstances, for goods deposited, unless they be damaged or lost in consequence of the acknowledged negligence of its agents.

ART. 2. Duties arise from importation.

Except in the cases provided for by law, duties are determined only at the moment when the goods are declared on going out of the warehouse, either for consumption or for transit. The goods are subject to the laws and tariffs then in force.

While deposited, which may be for an unlimited period, the goods serve as a pledge for the eventual recovery of the duties.

ART. 3. The transportation of goods from abroad to the warehouse constitutes an importation, of which the termination is suspended during the duration of the deposit.

The importation is continued when the goods are removed from the warehouse.

ART. 4. No goods are admitted in the warehouse if, at the time of importation, they have not been declared for this destination.

In like manner, no goods are withdrawn from the warehouse without previous declaration.

Except in the cases provided for in articles 28, 33, 34, sec. 3, 37 and 39, sec. 2, of the law, the declaration is made conformable with chapter xiii. of the general law of the 26th of August, 1822, (Journal Officiel, No. 38.) It gives the administration the right to verify the goods, and, if necessary, to seize and pre-purchase them.

ART. 5. With the exception made by article 354, goods tarified *ad valorem* are declared when they leave the warehouse, according to their then value in the kingdom.

ART. 6. Depositors may, on withdrawing their goods from the warehouse, claim the benefit of articles 125 and 150 of the general law.

They can also, but only in what concerns the free and public warehouses, demand the application of article 122 of the general law, and of articles 5 and 7 of the tariff law, dated the 26th of August, 1822, (Journal Officiel, No. 39.)

But the benefit of articles 5 and 7, aforesaid, is not accorded.

a. When verification has not been made of the whole quantity of goods making up the lot appraised on being entered in the warehouse, and when, as to liquids, the casks containing them have not suffered leakage.

b. When there has been change in the packing pending the deposit.

c. When the goods result from a partial cession in the same warehouse, or from transfer from another warehouse.

ART. 7. In the private and constructive warehouses, the appraisement serves as a basis for the eventual recovery of the duties. It is invariably fixed at the entry into the warehouse, and increased in case of overplus.

Duties are due upon articles entered and missing.

ART. 8. The rule established by the laws in force concerning importation, exportation, and transit, is applicable to the despatch of goods by warehouse.

Transit through the warehouse can take place only upon the offices of importation and exportation being cognizant of the transit.

On leaving the warehouse, the provisions of acts 128, § 2, and 137 of the general law are observed.

Also, the entry and removal of goods take place within the periods fixed by the documents, and without any other interruption than that occasioned by shutting up the storehouses.

CHAPTER II.

Of the Free Warehouse.

SECTION I.—*Definition.*

ART. 9. The free warehouse is an enclosure completely isolated, containing one or more docks for lading and unlading, and storehouses. It may be established at Antwerp, Bruges, Ghent, and Ostend.

The localities and docks appropriated to this destination by the corporate authority, are appropriated according to the indications of the Minister, who prescribes the mode of walling in the enclosure, and determines the number and position of the issues.

The warehouse will be opened by royal decree, as soon as the enclosure and localities therein shall have been, by the corporate authority, put at the disposal of the administration in the conditions of security required.

SECTION II.—*Administrative Committee; its Institution and its Functions.*

ART. 10. There is appointed by royal decree, an administrative committee, composed—

Of a member of the corporate authority;

Of two members of the chamber of commerce.

They are appointed by the King, upon the proposition of the Minister, and from a triple list of candidates presented by the Governor of the province.

The director of direct contributions, customs, and excise, or, at Ostend, the inspector of the residence, complete, with the superintendent, the number of the members of the committee.

ART. 11. The duration of the functions of the three members appointed by the King is fixed at three years.

Every year one member retires; he is replaced in the manner indicated in the preceding article, and may be reappointed. The retirement of the members comprised in the first appointment is determined by ballot.

Provision is also made, in the same manner, for places becoming vacated in consequence of death, resignation, or other cause; in this case, the member newly appointed takes the post of service of him whom he replaces.

ART. 12. The members of the committee exercise their functions gratuitously.

They meet regularly at least once every fortnight, and oftener if the exigencies of the service require it.

They appoint from among themselves a president and vice-president by a majority of votes.

The president and vice-president are appointed for one year only. They are reëligible.

The president regulates the special meetings, and issues the notices to that end.

The committee appoints, independent of its body, a secretary, charged with keeping the journal of its deliberations and the correspondence. He has only a consultative voice.

ART. 13. No resolution can be passed by the committee if there be not at least three members present.

Every resolution passed at a session in which the director, or, at Ostend, the inspector of the residence was not present, is communicated to him, and is not carried into execution unless, within twenty-four hours after the communication, it does not provoke a new deliberation upon the same object for the following session. The resolutions are signed by the president and countersigned by the secretary.

If there be a division of votes, that of the president is preponderative.

ART. 14. The committee submits to the Minister for his approval its regulations for interior order.

These regulations determine specially—

1st. The days and hours of the sessions.

2d. The number and the duties of the agents attached to the establishment by the committee.

3d. The order of interior labor for the custody and superintendence of the buildings and storehouses.

ART. 15. The committee delegates, for the period fixed by it, one or more of its members charged specially to coöperate with the superintendent in the daily surveillance of the warehouse.

ART. 16. The committee watches over the safe-keeping of the buildings and of the enclosure; it participates in the internal administration of the warehouse, in order to insure to commerce the advantages and facilities compatible with the action and surveillance of the custom-house.

It orders the special regulations of the warehouse, which determine within the limits of the law—

1st. The measures of police and interior order applicable in the enclosure and in the warehouse;

2d. The tariff of storage rates;

3d. The nomenclature of goods the entry of which into the warehouse is interdicted;

4th. The minimum, by kinds, of the quantities of goods permitted to go out for consumption;

5th. The storing and storage of the goods in the storehouses;

6th. The putting on and preservation of labels;

7th. The taking away of samples, and the mode of recovering the State duties upon those removed from the enclosure;

8th. The examination and assorting of goods;

9th. Interdiction to expose the goods;

10th. Changing the packing cases.

This regulation, clothed with the royal sanction, is published at the same time as the decree by which the warehouse is declared to be opened.

ART. 17. In cases where the resolutions of the committee which concern the storage rates, or which interest the treasury, commerce, or navigation, shall be contrary to the regulations in force, they shall not be carried into execution until they shall have been approved by royal decree.

They are submitted to the judgment of the Chamber of Commerce, and presented by the Minister for the approbation of the King.

ART. 18. The committee propose to the Minister the increase of the storehouse guard, and of the other necessary agents.

ART. 19. The storehouses of the free warehouse of Antwerp remain the property of the State.

The fixed or incidental expenses attendant on this establishment, and consequently those resulting therefrom, either for the safe-keeping of the vessels and of the enclosure, or for the improvements judged necessary, and decreed by the committee, are previously submitted to the Minister.

They are debited upon the credit opened for this object in the budget of the finance department, and liquidated by the court of accounts.

SECTION III.—*Guard and Surveillance of the Warehouse.*

ART. 20. The administration of direct contributions, customs, and excise, has in charge the protection of the warehouse. It exercises its surveillance with the concurrence of the administrative committee.

ART. 21. The committee has, concurrently with the superintendent, the direction and internal surveillance of the warehouse; exercises both in the limits of the administrative government. He gives the necessary effect to the resolutions of the committee, and suspends the execution of those to which the director, or, at Ostend, the inspector de la residence, was opposed in the council. In the latter case, the difficulty is submitted to the Minister in the ordinary manner.

The guard of the storehouse, and other agents attached to the establishment, are placed under the orders of the superintendent, and receive from him their instructions.

ART. 22. The superintendent authorizes specially—

1. Admission into and going out of the enclosure of persons foreign to the administration;

2. The taking away of samples;

3. Deviations from the regulations which particular circumstances may require for the interest of depositors.

ART. 23. The guard of the storehouse is specially charged to superintend the stowing, manipulation, and preservation of the goods, and the putting on and preservation of labels.

Some clerks of the custom-house are supplied to him as warehouse men, to assist in this service, and to guard especially each of the store-houses of the warehouse. They conform to the instructions he gives them, without, however, derogating from the orders emanating from the superintendent, or his superiors in rank.

ART. 24. The keys of the doors of the warehouse and of the enclosure are confided to the superintendent; those of the storehouses are confided to the storehouse guard.

ART. 25. The issues from the enclosure are guarded by the persons from the custom-house. The surveillance of the docks, ships, storehouses, as well as of all the operations effected within the limits of the enclosure and its dependencies, is confided to the persons from the custom-house. Sentinels, stationed outside around the enclosure, defend its approaches.

ART. 26. One or more police officers are attached to each free warehouse, in order to attest crimes and offences, and infringements of the laws of public order, which may be committed within the enclosure.

They may be chosen from among the custom-house clerks.

The decrees of delegation fix their place of residence.

They take, before the tribunal of first instance of the arrondissement of their residence, the following oath:

"I swear fidelity to the King, obedience to the constitution and laws of the Belgian people, and to execute faithfully the duties entrusted to me."

Their powers, however, are not circumscribed within the arrondissement of this tribunal.

In case of change of residence, the act of taking the oath shall be transcribed and signed in the record of the tribunal of the first instance, within whose jurisdiction is the place of his new residence.

ART. 27. The agents qualified in the preceding article exercise the functions of police officers, auxiliary to the King's attorney, within the enclosure of the warehouse.

They have, for the investigation of crimes and offences committed in this enclosure, equal and even superior authority to all other police officers, except the King's attorney and the judge of instruction.

SECTION IV.—*Designation of the Goods admitted or excluded.*

ART. 28. With the exception noted in the 11th article of the law, no goods are admitted into the warehouse if they are not sound and of merchantable quality.

ART. 29. The free warehouse, to the exclusion of all other warehouses, receives coarse salt, and the goods prohibited to entry and at the same time to transit.

The following articles are excluded from the free warehouse:

1. Gunpowder;
2. Living animals;
3. Goods specified on this point in the special regulation.

Arms and munitions of war are deposited only upon special authority from the Minister of Finance.

With regard to goods excluded, such action is taken as is prescribed in the 22d section of the present chapter.

SECTION V.—*Movement of Goods on Entry into the Warehouse.*

ART. 30. The entry of goods into the warehouse takes place—

- 1. By direct entry importation by sea;
- 2. By direct entry importation by the State railroad;
- 3. By transfer from a public warehouse, attached to the State railroad by a branch, conformably with article 33.

ART. 31. Direct importation by sea, destined for a free warehouse, takes place without previous discharge on introduction into the enclosure, upon a general declaration made in the first office of entry, in conformity with the general law of the 26th August, 1822. The vessels are plumed and conveyed into the enclosure, and no portion of the cargo can, up to that period, receive any other destination. Entries by the inland waters of Holland are similar to those made by sea.

ART. 32. Direct importation by the State railroad, destined for a free warehouse joined to this road by a branch, takes place in general without discharge or verification, previous to the introduction into the enclosure, upon the transmission to the first office of entry of the bill of lading, or the duplicate of the car lading, in conformity with the decree of the 5th June, 1845, (Moniteur, No. 158.) The cars are sent to the warehouse with the formalities prescribed by this decree, and no part of their lading can, up to this time, receive any other destination.

ART. 33. The transfer into a free warehouse of goods coming from a public warehouse joined to the State railroad by a branch, only takes place upon the special authority of the Minister. It is done by means of a cautionary passport delivered at the warehouse, whence it comes in the manner indicated in article 97.

On entering the enclosure, the provisions of article 44 are to be conformed with.

SECTION VI.—*Quantities admitted to entry into the Warehouse.*

ART. 34. Custom-house goods are entered into the warehouse in all quantities.

ART. 35. Excise goods are entered into the warehouse in quantities not less than—

1st. For coarse salt.....	2,500 kilog.
2d. For wine } fine.....	4 hectolitres.
} common.....	9 “
3d. For alcoholic liquors distilled abroad, whatever their strength, and liqueurs.....	3 “
4th. For coarse cane sugar.....	500 kilog.

Quantities less than these minimums are declared to be for consumption, with payment of duties in cash.

SECTION VII.—*Custom-House formalities on entry into the Warehouse.*

ART. 36. On entry into the enclosure, captains of vessels will deliver to the guards the triplicate of the general declaration. The comptroller

will proceed to visit the vessel and authorize its admission, if the plumbs are recognized to be intact.

In case of alteration of the plumbs, admission into the enclosure is refused; the cargo is subject to the ordinary importation rule, without prejudice to the eventual application of the penalties determined by the general law. Nevertheless, the director, or, at Ostend, the inspector de la residence, may authorize the entry into the enclosure, if there be no suspicion of fraud.

ART. 37. Ships admitted into the enclosure are moored to the places designated by the comptroller, in concert with the port captain. They remain under plumb, up to the time of unloading.

ART. 38. The duplicate of the general declaration is transmitted by the receiver of the first office of entry to the superintendent, who transcribes it upon the discount register of the general declaration which he keeps for this purpose.

The superintendent causes to be produced to him, when the time of payment arrives, the prescribed evidences of the flag, origin, direct or indirect transport. In like manner, the comptroller causes to be exhibited to him, in the cases prescribed, the ship's books and papers, and requires from the captain a sea report, proven by deposition, and, if necessary, by interrogation of the crew; he makes known to the superintendent the result of his investigations.

In case of doubt as to the sufficiency or as to the regularity of the evidence produced, the director, or, at Ostend, the inspector, decides provisionally and submits it to superior authority.

ART. 39. Except in the circumstances provided for in articles 119 and 126, the unloading takes place only in virtue of the declaration for entry into the warehouse prescribed by article 48. The superintendent, after being satisfied that it is conformable with the general declaration, endorses upon it the permission for unloading.

ART. 40. The declaration for entry, furnished with this permission, is sent to the comptroller, who appoints the proper persons to assist in unloading.

ART. 41. The persons designated to assist in unloading keep a memorandum book, in which they note the goods as fast as they are unladen.

Unless there be suspicion of fraud, they merely state summarily the quantities, by number of cases, and stating the marks and numbers. But when they have doubts as to the kind of goods, they open one or more of the cases.

The unloading being completed, they endorse the result upon the declaration of entry, which is sent to the storehouse-keeper charged with the reception of the goods. The latter, after having certified to their being stored, sends the declaration to the superintendent, that he may debit the warehouse charges.

ART. 42. Depositors who wish to reserve to themselves the right to remove free of duty, conformably to article 92, the lees arising from wines which have become clarified in the warehouse, must state in the declaration that the wines to be stored are muddy, and prove by the clerks the quantity of lees with the limits of the maximum fixed by the 9th article of the law of 12th May, 1819, (Journal Officiel, No. 22.)

ART. 43. After the superintendent has certified, by the production of the general declaration and the certificates of discharge endorsed by the clerks upon the declarations for entry, and the documents required in the cases prescribed in articles 119 and 126, that this declaration is regularly in order, he delivers a certificate thereof to the captain, in order that on this point nothing may prevent the receiver of the customs from executing the 138th article of the general law.

ART. 44. Upon entry into the enclosure by the State railroad, the clerks escorting the train deliver to the guard the precautionary passports received at the first office of entry. The comptroller verifies the condition of the plumbs or locks, and authorizes the admission, if they are recognized to be intact.

In case of alteration of the plumbs or locks, the cars upon which they have been placed are detached from the train; the entry into the enclosure is denied them, and the goods laden upon them are subject to the ordinary rules of importation, without prejudice to the eventful application of the penalties contemplated by the general law. They remain under the surveillance of the custom-house. Nevertheless, the director, or, at Ostend, the inspector de la residence, may authorize their entry into the enclosure, if there be no suspicion of fraud.

The cars introduced into the enclosure are placed where the comptroller may direct.

They remain plumbed or locked up until they are unladen.

ART. 45. The superintendent copies the precautionary passports sent to him into a register kept for this purpose. He causes to be exhibited to him, in cases requiring it, the proofs judged necessary.

ART. 46. The cars admitted into the enclosure are unladen as soon as authority therefor has been obtained, and the goods in them are deposited, while waiting for the documents necessary for their removal, in a storehouse specially appropriated to this object. They remain confided to the guardianship of the clerks of the custom-house.

The goods temporarily deposited in this storehouse are removed—

1st. To be definitively warehoused;

2d. To be shipped abroad;

3d. For consumption.

In the first case, admission into the warehouse takes place in virtue of the declaration of entry prescribed by article 48, clothed with the authority of the superintendent, and after compliance with the formalities required by articles 40 and 41. In the two other cases the declaration, the verification in the special storehouse, and the removal, take place in accordance with the formalities and under the conditions required by the laws in force.

ART. 47. After the superintendent has certified, by the production of the precautionary passports and the certificates of removal, that this document is regularly in order, he sends back to the receiver of the office of entry the extract from the precautionary passport, furnished with the formalities required by the law of transit.

SECTION VIII.—*Formalities on entry into the Storehouses.*

ART. 48. No goods are admissible into the storehouses of the ware-

house, unless a request has been made to that effect by means of a declaration of entry sent to the storehouse guard, who inscribes it upon a register kept for that purpose.

The declaration cannot be made until the goods which it relates to are introduced into the enclosure.

This declaration, which must comprise only articles imported in the same vessel or by the same train of cars, certifies—

- 1st. The mode of importation;
- 2d. The names of the vessel and captain;
- 3d. The flag;
- 4th. The place whence they came;
- 5th. The kinds of goods, and, if necessary, where produced;
- 6th. The number and marks of the cases;
- 7th. The weight, number, measure, value, &c., of the articles, according as these indications are necessary for the eventual application of duties;

8th. The indications required by the special regulations of the warehouse for the application of the tariff of storage rates.

In relation to goods subject to differential duties, the declaration must mention if the transportation has been direct, or if there has been any stoppage; in the latter case the place of stoppage is to be stated.

SECTION IX.—*Dispensing with Storage.*

ART. 49. If, after having deposited the declaration for entry into the warehouse prescribed by the preceding article, the owner dispose of his goods, before they are stored, for one of the destinations mentioned in article 126, the superintendent may dispense with carrying the storage into effect, on the condition that the fees for fifteen days' storage be paid.

Removal of goods in such cases takes place in conformity with the formalities indicated in the aforesaid article 126.

SECTION X.—*Position and stowage of Goods in the Storehouses.*

ART. 50. The storehouse guard designates upon the back of the declaration of entry the storehouse in which the goods must be deposited. At the time of the entry of the goods into the warehouse he prescribes the mode of stowage. Those of the same sort, but which are subject to different duties according to whence they came or their origin, the manner or the flag of importation are to be put in distinct storehouses, as far as the extent of room permits.

In case the storehouses are filled, the storehouse guard so certifies on the back for the declaration for entry, and the surplus is disposed of, as prescribed in the 21st section of the present chapter.

ART. 51. Goods damaged on the road are necessarily placed in the warehouse with the other sound goods; but they are carefully separated in the stowage, and, as far as possible, classified according to the various degrees of damage stated in the report of the appraisers.

ART. 52. No change in the stowage, of such a nature as to vary the

basis of the storehouse rates, can take place without authority of the superintendent.

This officer also authorizes transfers from one storehouse to another, and the transcription of goods to the name of another depositor with or without change of storehouse. When there has not been change of storehouse, the superintendent requires that the portion transferred shall be separated from the remainder, to be stowed apart.

ART. 53. The guard of the storehouse keeps a register in which is stated the entries and exits, and the changes arising from transfers or modifications in stowage or packing.

The storekeeper keeps a blotter for the storehouses under his care. This blotter furnishes the data necessary for the register of the guard of the storehouse.

The documents of entry and exit, the authorities for transfer, for change of storehouse, and for changes in stowage or packing, are subject to the inspection of the guard of the storehouse and of the storekeeper.

ART. 54. The depositor puts labels upon the goods and sees to their preservation.

The label, before being put on, is presented for inspection to the storekeeper, who puts upon it the number inscribed in his blotter. It is not modified so long as the goods it relates to remain in whole or in part in the same storehouse, and under the same name.

After the removal of the goods thus labeled, it is returned and preserved by the storekeeper.

SECTION XL.—*Changes in Packing and Manipulation of Goods.*

ART. 55. Depositors who wish to make changes in the packing of goods, so declare in writing beforehand to the superintendent.

Goods which are subject by the custom-house tariff to different duties, according to the nature of the cases in which they are packed, cannot be packed in new cases the nature of which would change the basis of these duties.

The marks borne upon the original cases are replaced upon the new cases.

The clerks make a report of the operation, and state the gross weight and net weight of the new cases. The accounts and blotters are modified according to the statements in this report, and the net weight stated serves as the basis for the eventual liquidation of the duties.

ART. 56. The cases may be divided, and the goods unpacked in order to be picked, assorted, examined, &c. But manufactured articles cannot, under any circumstances, be displayed in order to be exposed for sale.

These operations fall under the application of the preceding article, and require the previous statement of the gross and net weight. This latter serves as the basis for the eventual liquidation of the duty. In case of the exit from the warehouse of a portion of the goods, the net weight of this portion is stated and deducted from the total weight of the quantity warehoused.

If the opening of the cases be merely temporary in order to examine

the goods or to take samples of them, the superintendent may authorize it without a statement of the net weight being made, but on the condition of its being done in the presence of the storekeeper.

ART. 57. It is forbidden to mix or confound in the same case goods of the same kind, subject to different duties.

ART. 58. Save the restriction established by the preceding article, depositors may water, mix, decant, &c., the liquids subject to excise.

SECTION XII.—*Transfer of Goods without change in the Warehouse.*

ART. 59. Transfer of goods without change in the warehouse is accomplished through the formalities indicated in article 53, upon the simple declaration of the party transferring them accepted by the new depositor.

SECTION XIII.—*Preservation of Goods.*

ART. 60. Depositors are required to watch over the good preservation of their merchandise. Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires of the depositor to give to his goods, every week, the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor do not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of the 23d article of the law.

ART. 61. Foreign distilled alcoholic liquors, deteriorated or weakened by evaporation below 45 degrees of the centesimal alcohol-hydrometer, at the temperature of 15 degrees of the centigrade thermometer, (59° Fahr.,) may, on the previous authority of the administration, be removed from the warehouse in order to be rectified under the superintendence of the clerks.

The removal takes place, after declaration and verification, in virtue of a precautionary passport.

Custom-house and excise duties are recovered upon the portions of liquors not returned into the warehouse within the period fixed by the document.

SECTION XIV.—*Goods damaged on the road.*

ART. 62. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated conformably with article 126 of the general law.

The causes of the damage must be proven by means of the shipping papers, or other authentic documents which may serve as proof.

The verification of the damage, before admission into the warehouse, takes place in the enclosure.

ART. 63. The reduction of duties accorded on account of damage, conformably with article 126 of the general law, bears only upon the custom-house entry duties, and can be allowed only at the moment of

exposure for consumption, and according to the degree of damage then existing.

This reduction cannot, in any case, be calculated at the rate of a higher degree of damage than that stated on entry.

ART. 64. The degree of damage stated, as mentioned in article 62, is indicated in the declaration of entry into the warehouse. The report of the appraisers is held in support of this document, and remains annexed to the account.

ART. 65. The appraisement in the account, as well as the balancing thereof, takes place according to the provisions of the present regulation. But damaged goods may, on leaving the warehouse, be removed by transfer into another warehouse, or be declared for consumption reëxportation, free transit, or ordinary transit. When there is a transfer into another warehouse, reëxportation or transit, the amount of damage is again verified before removal, conformably to article 126 of the general law, and if it be less than the amount of damage recognized on entry, it alone is stated upon the declaration and upon the document required for the transportation. When exposed for consumption, the reduction of the custom-house duties is calculated according to the amount of damage stated upon entry into the warehouse, unless the superintendent consider that the real damage, at the time of exit, be less, in which case it must be stated *de novo*.

SECTION XV.—*Searches.*

ART. 66. The warehouse is not searched unless the committee judge it necessary for the whole or a portion of the storehouses composing it.

The clerks proceed to make the search in the presence of the superintendent, the guard of the storehouse, and a member of the committee, by the enumeration of the cases, and a summary examination of the quantities, according to the weight or measurement, taken on entry; but this is done with more exactness if any notable difference appear, or if any question arise.

ART. 67. The articles found over and above are appraised, conformably with article 100.

Those not found are marked credited in the account.

The depositor has always the right to claim a search for the goods deposited in his name, in order to protect himself from the payment of storage fees upon the articles he may believe to be missing.

ART. 68. The clerks draw up a report of the search, and send it to the superintendent to be annexed to the account, after the supplementary appraisement, in case of excess, or the credit, in case of articles missing, has been made up.

SECTION XVI.—*Movement of Goods on exit from the Warehouse.*

ART. 69. Warehoused goods are removed:

- 1st. By reëxportation;
- 2d. By free transit;
- 3d. By ordinary transit;

- 4th. By transfer into a public, private, or constructive warehouse;
- 5th. For consumption.

ART. 70. Reëxportation on exit from the free warehouse takes place only by sea and from the port of entry. This movement is effected in virtue of a general declaration, in the manner prescribed by article 93.

Exits by the inland waters of Holland are similar to those effected by sea.

ART. 71. Free transit takes place—

- 1st. By the State railroad;
- 2d. By sea and from the same port where the warehouse is located, for goods introduced there by the State railroad.

Free transit can be relinquished only at the warehouse itself, or at the last office of exit.

On leaving the warehouse, free transit takes place on the transmission to the superintendent of the duplicate bills of lading, or loading accounts, and according to the formalities prescribed by article 93 or 97, and 98.

ART. 72. The following articles are excluded from free transit:

- 1st. Coarse or refined salt, sea-water and brine;
- 2d. Foreign distilled alcoholic liquids and liquors;
- 3d. Refined sugars;
- 4th. Rags and shreds;
- 5th. Building stone;
- 6th. Vinegar of all kinds;
- 7th. Sea fish;
- 8th. Iron, namely: ore, castings unwrought, in pigs or in plates or other forms, beaten or drawn out, in bars, rods and *carillons*, including grooved bars called rails, and iron plates, cast and wrought anchors, old iron, clippings and refuse;
- 9th. Arms and munitions of war; (the transit of these is especially authorized by the director in the province, by the offices located upon the frontiers bordering upon countries at peace with Belgium;)
- 10th. Spun and woven flax and hemp bound for France, pending the duration of the convention of 13th December, 1845, with that country.

Goods to which transit is not prohibited may be removed from the warehouse exempt from duties, for free transit by the ways indicated in the preceding article, with the exception of slates and pit-coal, which remain subject to the rates fixed by article 36, (State letter D.,) of the law of 18th June, 1836.

But slates and pit-coal coming from or bound to the United States of America, are admitted to transit by the State railroad exempt from duties, conformably with the 18th article of the treaty of 10th November, 1845.

ART. 73. Ordinary transit takes place without specification of the ways adopted for arriving at or leaving the warehouse.

Exit from the warehouse takes place after declaration and verification, conformably with the law of 18th June, 1836, in virtue of a transit receipt.

Saving the prohibitions enumerated in the preceding article, and the exemptions from rates established by the laws in force, goods are

removed from the warehouse for ordinary transit upon payment of the rates.

ART. 74. Transfer from a free warehouse into a public warehouse attached to the State railroad by a branch, is effected in virtue of a precautionary passport delivered by the superintendent, in conformity with article 97.

The cars are sent to the warehouse according to the formalities prescribed by the decree of 5th June, 1845, (Moniteur, No. 158.)

Transfer into a public warehouse not attached to the railroad, and into a private or constructive warehouse, is effected conformably with the law relative to transit, in virtue of a precautionary passport.

ART. 75. Goods to which entry is not prohibited are removed from the warehouse for consumption after declaration in detail and verification, according to the formalities and under the conditions prescribed by the laws in force.

The custom-house duties are in all cases paid in cash before the verification and removal; excise duties are paid or may be appraised upon permanent or limited credit, after verification.

Removal takes place—

1st. For custom-house goods;

a. In virtue of a receipt for payment, if they are declared according to the article 120 of the general law;

b. In virtue of a precautionary passport, if they are declared according to the art. 122 of said law;

2d. For excise goods, in virtue of a precautionary passport stating that the excise shall be paid in cash, or that it shall be appraised under permanent or limited credit, according to the kind of goods.

ART. 76. Samples, whatever may be their value, are removable from the warehouse only upon the payment of the rates in cash.

This payment may, however, be made monthly upon the authority of the superintendent.

In order to enjoy this benefit, the depositor states, on the removal from the warehouse, the number, weight, measurement, or value of the samples, the removal of which he acknowledges in writing. He, moreover, conforms to the provisions of the special regulation relative to this object.

SECTION XVII.—*Quantities allowed to go out of the Warehouse.*

ART. 77. Upon going out of the warehouse for reëxportation, free transit or ordinary transit, or by transfer into a public, private, or constructive warehouse, custom-house goods are removed in all quantities, except cordage of all kinds, which cannot be shipped by sea, nor by the Scheldt, in less quantities than 1,000 kilogrammes.

ART. 78. The transfer into a public, private, or — warehouse of wines, alcoholic liquors and liqueurs, and of coarse sugar, is made in the limit of the quantities stated in article 35.

ART. 79. The exit from the warehouse of excise goods, removed for reëxportation, free transit or ordinary transit, cannot occur in less quantities than—

1st. For coarse salt. 10,000 kilog.

Removal is only permitted for reëxportation in bulk, by vessels of at least 50 tons.

2d. For wine, { fine..... 1 hectol.
 { common..... 4 hectol.

3d. For foreign distilled alcoholic liquors, whatever may be their strength, and liqueurs..... 3 hectol.

Removal is only permitted for reëxportation;

4th. For coarse cane sugar.....500 kilog.

ART. 80. On exit from the warehouse for consumption, the quantities of custom-house goods are limited, conformably with the provisions of the special regulation.

The minimum of the quantities regulated in virtue of the 19th article of the law, being also to be observed when the goods are exposed for consumption in consequence of transit being renounced, the rates are paid so as to equal this minimum, though the quantities stated in transit receipt do not come up to it.

ART. 81. Exit from the warehouse of excise goods removed for consumption, cannot take place in less quantities than—

1st. For coarse salt.....2,500 kilog.

2d. For wine, { fine..... 2 hectol.
 { common..... 9 hectol.

3d. For foreign distilled alcoholic liquors, whatever may be their strength, and liqueurs..... 1 hectol.

4th. For coarse cane sugar..... 500 kilog.

In case of removal for consumption upon payment of the excise in cash, the minimum fixed by the present article is not observed, if the goods declared are the remainder of an appraisement. Moreover, as relates to salt and sugar, deliveries made to private individuals take place upon payment of the excise in cash, in quantities of fifty kilogrammes or upwards.

SECTION XVIII.—*Formalities on exit from the Warehouse.*

ART. 82. No goods can be removed from the storehouses unless a declaration of exit has been sent to the superintendent, with the certificate or reception mentioned in article 111. There must be as many distinct declarations as there are destinations and modes of removal.

This declaration recites, besides—

1st. The mode of transportation;

2d. The name of the vessel which imported the goods, and that of her captain;

3d. The flag;

4th. Whence they come and where bound;

5th. The kind of goods, and, if necessary, the place of production;

6th. The number and marks of the cases;

7th. The weight, number, measurement, value, &c., of the articles, according as these indications are necessary for the eventual application of the duties;

8th. The name of the party to whom sent, if the goods are to be

transferred to another warehouse or declared for consumption under the rule of credit for the excise.

In reference to goods subject to different duties, the declaration must mention if the transportation has been made directly, or if there has been any stoppage; in the latter case, the port of stoppage is to be indicated.

ART. 83. The declaration prescribed by the preceding article when it is made—

1st. For ordinary transit;

2d. For transit into a public warehouse not attached to the State railroad, or into a private or constructive warehouse;

3d. For consumption, is countersigned by the superintendent after he has verified its accordance with the account and the certificate of reception, in order that the collector of the customs of the place may be authorized to deliver the documents required by the general law, or, according to the case, by the law of transit. Under these circumstances, the declarations furnish the indications required by the said laws, and they are made of the same effect as if they had originated in the first office of entry.

ART. 84. When the declaration is made—

1st. For reexportation;

2d. For free transit;

3d. For transfer by the State railroad into a public warehouse attached to this road by a branch, it is countersigned by the superintendent after he has verified its accordance with the account and certificate of reception, and he authorizes the removal and the lading of the goods upon the transport vehicles.

ART. 85. Under the circumstances provided for in the preceding article, the declaration for exit, clothed with the authority for removal, is sent to the comptroller who designates the clerks charged to assist in carrying out the goods from the storehouses, with embarking them or loading them in the cars.

ART. 86. The clerks designated for this duty keep a memorandum book in which they note the goods as fast as they are embarked or laden in the cars.

Unless there be suspicion of fraud, the clerks merely state summarily the quantities by enumeration of the cases and memorandum of the marks and numbers. But if they have any doubts as to the kind of goods, they are to open one or more cases.

The embarkation or lading being finished, they state the result thereof on the back of the declaration for exit, which they send to the superintendent. The latter credits the account with the quantities stated in the certificate of the clerks, makes the same credit upon the certificate of reception, which he then restores to the depositor, and he preserves in support of the account the declaration for exit.

ART. 87. After the documents required in the cases provided for by article 83 have been delivered by the collector of the customs, the comptroller designates the clerks charged with assisting in the removal from the storehouses, and transportation of the goods into the place specially appropriated to the business of verifications, and with proceeding to the verification of the said goods.

ART. 88. The place appropriated to verifications is composed of two storehouses, one of which, communicating directly with the interior of the warehouse, serves as a dépôt for the goods presented for verification, and the other, opening immediately into the enclosure upon the wharf of the dock and near the gate of exit, serves as a dépôt for the verified goods.

This place is entrusted to the special superintendence of the comptroller.

ART. 89. The totality of the goods comprised in each document is to be collected together in the place designated in the preceding article, before the verification can be commenced.

The result of the verification, which is always integral, is stated by the clerks upon the back of the custom-house documents. These papers are then sent to the superintendent, who credits the account with the quantities stated in the certificate of the clerks, and makes the same credit upon the certificate of reception, which he then returns to the depositor. This being done, the superintendent countersigns the documents to authorize the exit from the enclosure, and fixes the period within which this removal is to be accomplished.

ART. 90. Goods in bulk, as well as goods other than those mentioned in article 19, section 2, of the law, which are packed in cases of large size, may be laden upon the transportation vehicles without previous verification in the place indicated in article 88. In this case, the clerks designated by the comptroller make an integral verification of the goods as fast as laden, and the transportation vehicles, plumed after each is finished lading, remain, until leaving the enclosure, subject to a special surveillance.

ART. 91. The exception, authorized by the preceding article, is accorded only when the depositor requests it in writing from the superintendent, engaging himself—

1st. To renounce the right of counter-verification;

2d. To cause to be weighed, measured, and integrally enumerated, the goods declared for exit.

ART. 92. The declarations made in order to obtain the exit free from custom-house and excise duties, of the lees arising from wines clarified in the warehouse, are countersigned by the superintendent, in order to authorize the collector of the customs of the place to deliver the document for exit. The superintendent previously satisfies himself whether the exit requested can take place within the limits of the charges on account of lees.

On exhibition of this document, the comptroller causes the transportation to be made to the place indicated in article 88, where the verification takes place. The lees, which are not recognized to be unfit for drinking, are seized as being declared under a false denomination.

The exit from the enclosure takes place after the accomplishment of the formalities prescribed by article 89.

ART. 93. When the lading of a vessel bound for a foreign port is finished, the captain sends to the superintendent, with duplicates of all the bills of lading, or, in failure thereof of the manifest, furnished with the same signature as the originals, a general declaration made in the manner prescribed for entry by the 8th article of the general law of the

26th August, 1822. This declaration is of the same effect as that made on entry.

The superintendent compares these documents with the declarations for exit, preserved in support of the account, conformably with article 86; and if they accord, he authorizes the sailing of the vessel, after having caused to be exhibited to him the clearance act mentioned in article 138 of the general law.

ART. 94. On leaving the enclosure, the guards at the gate examine the condition of the plumbs, visit the ship, and seize, as fraudulently imported, all goods found on board, and not mentioned in the general declaration.

This visit being finished, the vessel pursues her course, under the convoy of the guard. The triplicate of the general declaration serves to cover the transport.

A similar visit, and with the same effect, occurs at the last office of exit, when the triplicate of the general declaration is retired, in order to be sent back to the superintendent, furnished with an act of discharge delivered by the clerks of the said office.

In case of suspicion of fraud, or if the plumbs are altered, the clerks of the last office proceed to make a thorough verification.

ART. 95. The general declaration is not made when vessels leave in ballast. Exit from the enclosure is authorized by the superintendent, after having caused to be exhibited to him the clearance act, conformably with article 93.

ART. 96. When a vessel not laden leaves the enclosure without going out of the kingdom, the superintendent authorizes the departure, after the production of the clearance act, and reserving the visit to be made at the gate of the enclosure. All goods found on board are seized as fraudulently imported.

ART. 97. When the loading of the cars composing a train is completed, the superintendent causes to be produced to him the duplicate bills of lading. After having compared these documents with the declarations for exit, preserved in support of the account, conformably with article 86, he affixes them by means of the administration seal, to a transit receipt, or to a precautionary passport, which he delivers to cover the transport to the last office of exit, or to the public warehouse.

ART. 98. The train, escorted by the clerks, pursues its route towards its destination, according to the formalities, and under the conditions prescribed by the royal decree of the 5th of June, 1845.—(Moniteu, No. 158.)

On arriving at the last office of exit, the clerks examine the state of the plumbs, and if they are intact, they credit the transit receipt, the return of which is made to the superintendent in the ordinary way.

In case of suspicion of fraud, or if the plumbs be altered, they proceed to make a thorough verification.

SECTION XIX.—*Storehouse Fees.*

ART. 99. The tariff of storehouse rates is fixed by the special regulation.

These rates are paid into the office of the superintendent upon quit-tance.

ART. 100. The quantities enumerated in the storehousing certificates attached to the declarations for entry into the warehouse, deduction being made of the quantities regularly removed, serve as the basis for the storehouse rates.

Storehouse rates are to be exacted upon all missing goods, unless the depositor causes them to be reported by the clerks.

If, in consequence of a search, or in any other manner, a surplus of goods be discovered, a supplementary appraisement takes place, which takes date counting from the day of the last settlement of account for storehouse rates.

ART. 101. Storehouse rates are due upon all goods introduced into the warehouse, and into the temporary place of deposit mentioned in article 117.

Goods deposited in the name of the administration, as well as articles addressed to the Government, to the ambassadors or ministers of foreign powers accredited to the Belgian Government, are alone excepted.

ART. 102. Storehouse rates are charged by whole months, counting from the first of the month during which the storage has commenced.

But, as relates to goods introduced in the course of the month, and removed before the corresponding day of the following month, rates are not due for the month during which the removal took place.

When the goods enumerated in a document for removal cannot all be removed before the expiration of the month, rates are due upon the whole of them for the following month.

ART. 103. When, in the cases provided for by the 25th section of the present chapter, goods are deposited in the storehouses of the warehouse, storehouse rates are due at the rate of the real duration of the deposit, if it be for ten days or more.

ART. 104. In case of transcription, storehouse rates are due by the new depositor, counting from the expiration of the month during which the transcription took place.

ART. 105. Storehouse rates are to be exacted on the first day of each quarter, for the quarter expired.

But they may be exacted at the time of the removal or transcription of the goods, if the depositor has no longer in the warehouse any goods which might be pledged for the amount of rates due.

ART. 106. At the expiration of each quarter the superintendent sends to the depositor the account for the rates due by him.

This account must be paid within five days from its date; in failure whereof, proceedings are to be entered into, conformably with article 23 of the law.

Payment cannot be delayed on account of a claim. In case of error in the account, restitution will be made by order of the Minister.

ART. 107. Every three months the rates received are deposited in the corporate treasury (*caisse communale*.)

As respects the free warehouse at Antwerp, the receipts from storage rates are deposited as ordinary assets, to the profit of the State, in the manner prescribed by the Minister.

SECTION XX.—*Warehouse Accounts.*

ART. 108. The superintendent keeps a register stating, for each entry of goods into the warehouse, the data for the calculation of the storehouse rates, and eventually for the liquidation of the State duties, according to the place whence they come or the origin of the goods, or according to the mode or flag of importation.

ART. 109. The account is debited:

1st. On importation by sea;

2d. On importation by the State railroad, with the quantities stated by the clerks on the back of the declaration for entry, furnished with the certificate for storage.

It is debited, upon the special authority of the Minister, with the goods not prohibited to transit, transferred from the public warehouse attached to the State railroad, in following this route without interruption into the enclosure of the free warehouse.

ART. 110. Goods are inscribed in the account in the name of the signer of the declaration for entry. They are delivered to him only, or to the person who has the transcription regularly made to his name.

ART. 111. The superintendent delivers to the owner, according to the inscriptions in the account and for each entry, a certificate of reception.

ART. 112. On exhibition of the declaration mentioned in article 59, the superintendent makes the transcription in the accounts and delivers a certificate of reception upon the return of the one of which the first depositor was the holder.

If the transcription comprise only a portion of the goods mentioned in the certificate of reception, the superintendent does not return this document, on the back of which he notes, in this case, the quantity comprising the transcription.

ART. 113. Respecting damaged goods, the account and the certificate of reception mention the degree of damage.

If the declaration for entry includes sound goods as well as damaged goods, the superintendent opens an account for each kind and delivers distinct certificates.

ART. 114. The account is credited with the quantities stated by the clerks, on exit from the warehouse:

1st. For reëxportation;

2d. For free transit;

3d. For ordinary transit;

4th. By transfer into a public, private, or constructive warehouse;

5th. For consumption.

It is credited, within the limit of the appraisement, with the quantities of lees arising from wines clarified in the warehouse, which are verified on going out for consumption, exempt from custom-house and excise duties.

ART. 115. The accounts are not closed in consequence of a search, unless this search show a quantity missing, or in excess giving rise to contest. In this case the quantity found is inscribed in a new account, and the superintendent delivers a certificate of reception in exchange for the one to which the excess or deficiency has relation.

On the matter being closed the accounts are drawn up. The inscriptions of the goods in hand are carried to a new account; the quantities inscribed in credit are added up and carried to the credit of the new account, without the necessity of exchanging the certificates of reception.

SECTION XXI.—*Destination of the Goods refused on account of the Storehouses being filled.*

ART. 116. Goods refused entry into the storehouses on account of their being filled, may, under the conditions, and saving the exceptions or prohibitions established by the laws by the present regulation, and by special regulation, be declared :

- 1st. For reëxportation, free transit, or ordinary transit;
- 2d. Destined for another public, private, or constructive warehouse;
- 3d. For consumption.

Owners, when they do not wish to avail themselves of the benefit granted them by the present article, claim from the corporate authority the designation of a temporary place of deposit, which is agreed to by the director in the province, after he is satisfied that the place indicated offers the guarantees required for security.

ART. 117. The temporary place of deposit should, as far as possible, be selected close to the warehouse. It is confided to the exclusive guardianship of the administration of direct contributions, customs and excise.

It is put under the same régime as the warehouse, except that the declaration and verification on entry and exit take place conformably with the provisions decreed in the present regulation, in what concerns the public warehouse not attached to the State railroad.

The temporary place of deposit receives no more goods when it is possible to stow them in the warehouse.

ART. 118. Except in the foregoing provisions, the director may, when the corporate authority and the owner claim it together, admit as a temporary place of deposit, a storehouse designated by the latter. In this case the following provisions are applicable :

- 1st. The temporary place of deposit is agreed to in compliance with the formalities and on the conditions prescribed for private warehouses;
- 2d. It is searched and superintended like these warehouses, and with the same effect;

3d. Custom-house and excise duties are paid immediately, in cash, upon missing goods found to be so missing on search or in any other manner;

4th. The expenses of opening and shutting are borne by the owner; they are fixed at 30 centimes per hour; the hour commenced is paid in full; one day's opening, free of charge, may be granted every five days, in order to air the storehouses holding grain, or to stir the grain; all other operations give rise to the payment of the expenses. The opening on requisition of the clerks, is effected without charge;

5th. The goods, on entry into and exit from the temporary place of deposit, are declared in detail and verified in the manner prescribed

for private warehouses ; they are, besides, put under the régime regulated or the free warehouse ;

6th. On failure of execution of one or other of these conditions, the temporary place of deposit is suppressed by the application of the 56th article of the law.

This temporary place of deposit receives no more goods when it is possible to stow them in the warehouse.

SECTION XXII.—*Destination of Goods excluded from the Warehouse on account of their character.*

ART. 119. Goods refused entry into the warehouse on account of their character, may, saving the established prohibitions, be declared :

- 1st. For reëxportation ;
- 2d. For free transit ;
- 3d. For ordinary transit ;
- 4th. For consumption.

The declaration, unloading, verification, and removal of these goods, take place according to the formalities and under the conditions prescribed for importation by the laws in force.

SECTION XXIII.—*Privilege of retaining Goods on board of Vessels in the Warehouse Docks.*

ART. 120. Belgian vessels, and those of the countries which have with Belgium treaties or conventions stipulating this privilege, may retain on board under plumb, for reëxportation, the whole or part of their cargo. In this case the captain must make the general declaration for exit prescribed by article 93.

Within the enclosure of the free warehouse of Antwerp and Ostend, this privilege is extended to all vessels.

ART. 121. The ship's provisions, as well as goods forming the cargo of vessels whose voyage is not completed, (*en retache*,) may be retained on board under plumb.

SECTION XXIV.—*Loan (emprunt) of the enclosure.*

ART. 122. Vessels and boats, cars, and other transportation vehicles, may be introduced empty into the enclosure to be there laden with goods, either for the interior or for abroad. They are visited on entering by the guards at the gate of the enclosure.

Boats laden with ballast are likewise admitted, but on condition that they go out empty.

ART. 123. Vessels lading for exportation may be introduced into the enclosure to complete their cargo there.

The custom-house or excise goods which they have on board, foreign or domestic, declared in transit or for exportation, with or without credit for duties, must first have been submitted to verification, after payment of the rates for transit or for exportation at the office designated for this object. The enclosure then becomes similar to the last exit office, and

the formalities required by the law at that office are complied with on entry into the enclosure by the clerks designated thereto by the controller.

The bills of lading, or, if they are wanting, the manifest of these goods, are recited in the general declaration to be made on going out, in conformity with article 93.

ART. 124. Custom-house or excise goods, foreign or domestic, destined for transit or for exportation, with or without credit for duties, may also be introduced into the enclosure by the railroad or otherwise, in order to be shipped immediately on board the vessels there lading. They are in this case subject to the formalities and conditions prescribed by the preceding article.

ART. 125. There may be established, with the consent of the Minister of Finance, a place of deposit attached by a railroad to the wharf and to the warehouse enclosure, for goods imported by the steamboats in regular service.

A procedure is adopted with respect to these dépôts analogous to what is prescribed in articles 36, 37, 38, 40, 41 and 43. Unloading and storing take place in virtue of the triplicate of the general declaration, furnished with the authority of the superintendent.

The guarding of this place of deposit is confided exclusively to the custom-house clerks. Declaration and removal of goods take place, at the latest, within five days after their landing from the steamboat. If the goods have not been removed within the period prescribed, they are considered as being without consignees, and falling under the application of article 117 of the general law.

Goods temporarily deposited in this place are removed ;

1. To enter definitively into the free warehouse ;
2. To be sent by the railroad to a public warehouse ;
3. For free transit ;
4. For consumption.

The removal takes place in the first case, upon the declaration for entry prescribed by article 48, furnished with the authority of the superintendent, and after the accomplishment of the formalities required by articles 40 and 41 ; in the 2d and 3d cases, in virtue of a precautionary passport or of a transit receipt, delivered by the superintendent in conformity with article 97, after transmission of the bills of lading, and under the régime of the decree of June 5, 1845, (*Moniteur*, No. 158 ;) in the 4th case, according to the formalities and under the conditions prescribed for importation by the laws in force.

ART. 126. When a portion of the cargo of vessels or of the cars coming from abroad is not destined for the warehouse, the declaration of it is made :

1. For reëxportation ;
2. For free transit ;
3. For ordinary transit ;
4. For transfer into a public, private, or constructive warehouse ,
5. For consumption.

The declaration, unloading, verification and removal of the goods not destined for the free warehouse, take place according to the formalities

and under the conditions prescribed for importation by the laws in force.

SECTION XXV.—*Temporary deposit in the Warehouse.*

ART. 127. The following articles are deposited in a special storehouse of the warehouse after declaration and verification, conformably to the general law, and on observing such other provisions as may be prescribed by the Minister :

1. Ship's provisions ;
2. Wrecks, articles or goods saved from shipwreck ;
3. Goods from vessels whose voyages are not completed, (*navires en retache* ;
4. Goods of Belgian origin returned unsold from abroad, and those which, having been cleared for a country where they have not been permitted to be introduced, in consequence of a prohibition of which the exporter was not aware until after their departure, are reimported into Belgium ;
5. Articles imported to be delivered free from duties ;
6. Goods without consignees, or refused by the persons to whom addressed.

These several goods are reëxported, delivered free from duties, declared for consumption or exposed to public sale, according to the prescriptions of the general law.

ART. 128. Transit goods introduced by the railroad to be shipped, may, if the vessel cannot receive them, be deposited, conformably with article 16 of the law upon transit, in the storehouse designated in the preceding article.

CHAPTER III.

Of the Public Warehouse.

SECTION I.—*Definition.*

ART. 129. The public warehouse is a building wherein goods may be deposited, and is appropriated to this object by the communal authority. It may be established at any place where its utility is acknowledged.

The localities judged necessary are appropriated according to the indications of the Minister of Finance.

The public warehouse is opened, by royal decree, as soon as the localities have been put by the corporate authority at the disposal of the administration in the conditions of security requisite.

SECTION II.—*Administrative Committee—its institution and functions.*

ART. 130. If the corporate administration request it, and if the Government find it useful, an administrative committee may be instituted by royal decree composed :

In the localities where there is a chamber of commerce, of one mem-

ber of the corporate authority, and two members of the chamber of commerce.

In the localities where there is no chamber of commerce, of three members of the corporate authority.

They are appointed by the King, upon the proposition of the Minister of Finance, and from a triple list of candidates presented by the Governor of the province.

The superior functionary of the administration of direct contributions, customs and excises de la residence, complete, with the superintendent, the number of the members of the committee.

ART. 131. The duration of the functions of the three members appointed by the King is fixed at three years.

Every year one member retires; he is replaced in the manner indicated in the preceding article, and may be reappointed. The retirement of the members comprised in the first appointment is determined by ballot.

Provision is also made in the same manner for places becoming vacated in consequence of death, resignation, or other cause; in this case the member newly appointed takes the post of service of him whom he replaces.

ART. 132. The members of the committee exercise their functions gratuitously.

They meet regularly at least once every three months, and oftener if the exigencies of the service require it.

They appoint, from among themselves, a president and vice president by a majority of votes.

The president and vice president are appointed for one year only. They are reëligible.

The president regulates the special meetings, and issues the notices to that end.

The committee appoints, independent of its body, a secretary, charged with keeping the journal of its deliberations and the correspondence. He has only a consultative voice.

ART. 133. No resolution can be passed by the committee if there be not at least three members present.

Every resolution, passed at a session in which the superior functionary of the administration of direct contributions, customs, and excises of the residence was not present, is communicated to him, and is not carried into execution unless, within twenty-four hours after the communication, it does not provoke a new deliberation upon the same object for the following session.

The resolutions are signed by the president and countersigned by the secretary.

If there be a division of votes, that of the president is preponderative.

ART. 134. The committee submits to the Minister of Finance for his approval its regulations for interior order.

These regulations determine specially:

1st. The days and hours of the sessions;

2d. The order for interior labor for the custody and surveillance of the buildings and storehouses.

ART. 135. The committee delegates, for the period fixed by it, one or more of its members, charged specially to coöperate with the superintendent in the surveillance of the buildings of the warehouse, as well as in the execution of the measures of police and of interior order decreed by the special regulations.

ART. 136. The committee orders the special regulations of the warehouse, which determine within the limits of law :

1st. The measures of police and interior order applicable in the warehouse ;

2d. The tariff of storage rates ;

3d. The nomenclature of goods, the entry of which into the warehouse is interdicted ;

4th. The minimum, by kinds, of the quantities of goods permitted to go out for consumption ;

5th. The storing and stowage of the goods in the storehouses ;

6th. The putting on and preservation of labels ;

7th. The taking away of samples and the mode of recovering the State duties upon those removed from the warehouse ;

8th. The examination and assorting of goods ;

9th. Interdiction to expose the goods ;

10th. Changing the packing cases.

It also regulates the hours during which the private warehouses may be opened.

This regulation, clothed with the royal sanction, is published at the same time as the decree by which the warehouse is declared to be opened.

Where there is no committee, the regulation is decreed by the Government.

ART. 137. In cases where the resolutions of the committee which concern the storage rates, or which interest the treasury, commerce, or navigation, shall be contrary to the regulations in force, they shall not be carried into execution until they shall have been approved by royal decree.

They are submitted to the judgment of the chamber of commerce, or, where there is none, to the corporate authority, and presented by the Minister of Finance for the approbation of the King.

SECTION III.—*Guard and surveillance of the Warehouse.*

ART. 138. The guard and surveillance of the warehouse are confided exclusively to the administration of direct contributions, customs and excise.

ART. 139. The superintendent gives effect to the resolutions of the committee. He suspends the execution of those to which the superior functionary of the residence making part of the committee was opposed in the council. In the latter case, the difficulty is submitted to the Minister of Finance in the ordinary manner.

ART. 140. The superintendent authorizes specially :

1st. Admission into the warehouse of persons foreign to the administration ;

2d. The taking away of samples ;

3d. Deviations from the regulations which particular circumstances may require for the interest of depositors.

ART. 141. The superintendent is charged to superintend the stowing, manipulation and preservation of the goods, and the putting on and preservation of labels.

Some clerks of the custom-house are supplied to him, as warehouse men, to assist in this service, and, as far as is necessary, to guard especially each of the storehouses of the warehouse.

ART. 142. The keys of the doors of the warehouse, and those of the storehouses, are confided to the superintendent.

ART. 143. The superintendent satisfies himself, if necessary, with the committee, that the localities and buildings of the warehouse are kept in good order, and present the necessary guarantees of security and preservation. He takes the necessary measures that repairs be made in time.

SECTION IV.—*Designation of the Goods admitted or excluded.*

ART. 144. With the exception noted in the 11th article of the law, no goods are admitted into the warehouse if they are not sound and of merchantable quality.

ART. 145. The following articles are excluded from the public warehouse :

1st. Goods prohibited entry as well as transit ;

2d. Gunpowder ;

3d. Living animals ;

4th. Coarse salt ;

5th. Goods specified on this point in the special regulation.

Arms and munitions of war are deposited only upon the special authority of the Minister of Finance.

With regard to goods excluded, such action will be taken as is prescribed in the 21st section of the present chapter.

SECTION V.—*Movement of Goods on entry into the Warehouse.*

ART. 146. The entry of the goods into the warehouse takes place :

1st. By direct entry importation by sea ;

2d. By direct entry importation by the State railroad ;

3d. By direct entry importation by land, canals, or rivers ;

4th. By transfer from another public warehouse, or from a free warehouse.

ART. 147. Direct importation by sea takes place after unloading and verification at the office designated to that effect. Entry into the warehouse is effected by virtue of a precautionary passport.

Entries by the inland waters of Holland are similar to those made by sea.

ART. 148. Direct importation by the State railroad, destined for a public warehouse attached to this road by a branch, takes place in general without discharge or verification previous to the introduction into the warehouse, upon the transmission to the first office of entry of the

bill of lading or the duplicate of the car lading, in conformity with the decree of 5th June, 1845, (Moniteur, No. 158.) The cars are sent to the warehouse with the formalities prescribed by this decree, and no part of their lading can up to this time receive any other destination.

ART. 149. Importation by land, canals, or rivers, takes place after declaration and verification at the office of discharge designated to this effect. The entry into the warehouse is effected in virtue of a precautionary passport.

ART. 150. The transfer into the warehouse of goods coming from another warehouse, takes place in virtue of a precautionary passport on all the established routes in the interior of the kingdom.

When the transfer is effected by the State railroad, between two warehouses attached to this road by a branch, the movement takes place in the manner prescribed by articles 200 and 201.

SECTION VI.—*Quantities admitted to entry into the Warehouse.*

ART. 151. Custom-house goods are entered into the warehouse in all quantities.

ART. 152. Excise goods are entered into the warehouse in quantities not less than:

1st. For wine, {	fine	4 hectols.
	common	9 hectols.
2d. For foreign distilled alcoholic liquors, whatever their strength, and liqueurs		3 hectols.
3d. For coarse cane sugar		500 kilog.

Quantities less than these minimum are declared to be for consumption, with payment of duties in cash.

SECTION VII.—*Formalities on entry into the Warehouse.*

ART. 153. On entry into the warehouse by the State railroad, the escorts send to the guards the precautionary passports delivered at the first office of entry. The comptroller verifies the condition of the plumbs or locks, and authorizes the admission, if they are recognized to be intact.

In case of alteration of the plumbs or locks, the cars upon which they have been placed are detached from the train; entry into the warehouse is refused to them, and the goods they have on board are subject to the ordinary importation rule, without prejudice to the eventual application of the penalties determined by the general law. They remain in charge of the custom-house. Nevertheless, the superior functionary of the residence may authorize their entry into the warehouse, if there be no suspicion of fraud.

The cars introduced into the warehouse remain under plumb, or locked up until they are unladen.

ART. 154. The superintendent copies the precautionary passports sent to him into a register kept for this purpose. He causes to be exhibited to him, in cases requiring it, the proofs judged necessary.

ART. 155. The cars admitted into the warehouse are unladen as soon

as authority therefor has been obtained; and the goods in them are deposited, while waiting for the document necessary for their removal, in a storehouse specially appropriated to this object.

The goods temporarily deposited in this storehouse are removed:

1st. To be definitively warehoused;

2d. For consumption.

The declaration in detail, conformably with article 118 of the general law, is made, at the latest, within five days after the arrival of the goods. It gives rise to a detailed verification with the same effect as if this operation were done at the first office of unloading on entry.

If the declaration and removal are not effected within the period prescribed, the goods are considered as being without any consignee, and proceedings are gone into, conformably with article 117 of the general law.

ART. 156. The verification being completed, the clerks state the result upon the back of the precautionary passport, which is sent to the storehouse-keeper charged with the reception of the goods. The latter, after having certified to their being stored, sends the document to the superintendent, that he may debit the warehouse charges.

ART. 157. After the superintendent has certified, by the production of the precautionary passport and the certificates of removal, that this document is regularly in order, he sends back to the collector of the entry office the extract from the precautionary passport furnished, with the formalities required by the laws as to transit.

ART. 158. Entry into the warehouse by any other route than the State railroad takes place after verification and in conformity with the laws in force.

The clerks proceed to the admission according to article 156.

ART. 159. As respects wines declared to be muddy, the proportional quantity of lees stated on entry into the warehouse, within the limits of the maximum fixed by the 9th article of the law of the 12th of May, 1819, serves as the basis for the warehouse account.

ART. 160. The capacity of casks or bottles, stated on entry into the warehouse, of the liquors subject to excise, serves also as the basis for the warehouse account.

The transportation of these liquors towards the warehouse is furthermore subject to the following special regulations:

The clerks of the first office of unloading on entry, or those of the warehouse at the place of removal in case of transfer, are required—

a. To put into bottles at least two decilitres, a sample of each kind of liquor, according to their kind or their alcoholic strength.

b. To fasten these samples to the inside of the bung of the casks from which they have been taken, or to confide them to the conductor of the laden vehicle—taking care, in this latter case, to carefully seal the bottles—and to attach to each of them, with a string and a seal of the administration, a label showing the date and the number of the precautionary passport, and bearing their signature.

c. To endorse upon this document the number of samples handed to the conductor, and the numbers of the casks in which they are, as also the numbers of those to which each sample has reference, in order that it

may be proven, at the time of storing, whether the liquor presented is the same exhibited at the office of importation or at the warehouse of the place of departure.

d. To cause all the bungs of the casks to be cut off level with the staves, and to affix the seal of the administration in a cavity, made partly in the bung and partly in the stave.

e. To plumb the cases containing liquors transported in bottles; and if they are packed in baskets not furnished with wrappers, to cause these baskets to be wrapped in coarse bagging, or to be packed in any other manner to facilitate the plumbing.

f. To preserve a duplicate of the samples, duly sealed, and provided with the label mentioned under *b*, until the return of the extracts from the precautionary passports, in order to be able to compare them with those accompanying the transport, if any questions arise at the place of destination as to the kind of liquors, or as to their alcoholic strength.

SECTION VIII.—*Dispensing with Storage.*

ART. 161. If, after having declared goods for public warehouse, the owner dispose of them before they are stored for any of the destinations authorized, the superintendent may dispense with carrying the storage into effect, on the condition that the fees for fifteen days' storage be paid.

Removal of goods in such cases takes place in conformity with the formalities indicated in article 225.

SECTION IX.—*Position and Storage of Goods.*

ART. 162. Goods are put away and stowed in the manner indicated by the superintendent. Those of the same sort, but which are subject to different duties, according to whence they came, or their origin, the manner or the flag of importation, are put in distinct storehouses, as far as the extent of room permits.

In case the storehouses are filled, the superintendent so certifies on the back of the document for entry, and the surplus is disposed of as prescribed in the 20th section of the present chapter.

ART. 163. Goods damaged on the road are necessarily placed in the warehouse with the other sound goods; but they are carefully separated in the stowage, and, as far as possible, classified according to the various degrees of damage stated in the report of the appraisers.

ART. 164. No change in the storage, of such a nature as to vary the storehouse rates, can take place without the authority of the superintendent.

This officer also authorizes transfers from one storehouse to another, and the transcription of goods to the name of another depositor, with or without change of storehouse. When there has not been change of storehouse, the superintendent requires that the portion transferred shall be separated from the remainder, to be stowed apart.

ART. 165. If the number and extent of the storehouses render it necessary, a clerk doing the duty of a storehouse man, is charged to keep a memorandum book for the warehouse, or for certain storehouses only.

This memorandum book states the entries and exits, and the changes arising from transcriptions or changes occurring in the stowage or packing.

The documents of entry and exit, the authorities for transcription, for change of storehouse, and for changes in stowage or packing, are subject to the inspection of the storehouse man.

ART. 166. The depositor puts labels upon the goods, and sees to their preservation.

The label, before being put on, is presented for inspection to the storekeeper, who puts upon it the number inscribed in his memorandum book. It is not modified as long as the goods it relates to remain, in whole or in part, in the same storehouse and under the same name.

After the removal of the goods thus labeled, it is retired and preserved by the storekeeper.

If there be no storekeeper, the labels are countersigned by the superintendent.

SECTION X.—*Changes in packing, and manipulation of Goods.*

ART. 167. Depositors who wish to make changes in the packing of goods, so declare beforehand, in writing, to the superintendent.

Goods which are subject by the custom-house tariff to different duties, according to the nature of the cases in which they are packed, cannot be packed in new cases, the nature of which would change the basis of these duties.

The marks borne upon the original cases are replaced upon the new cases.

The clerks make a report of the operation, and state the gross weight and net weight of the new cases. The accounts and memorandum books are modified according to the statements in this report and the net weight stated serves as the basis for the eventual liquidation of the duties.

ART. 168. The cases may be divided, and the goods unpacked, in order to be picked, assorted, examined, &c. But manufactured articles cannot, under any circumstances be displayed, in order to be exposed for sale.

These operations fall under the application of the preceding article, and require the previous statement of the gross and net weight. This latter serves as the basis for the eventual liquidation of the duties. In case of the exit from the warehouse of a portion of the goods, the net weight of this portion is stated and deducted from the total weight of the quantity warehoused.

If the opening of the cases be merely temporary, in order to examine the goods, or to take samples, the superintendent may authorize it without a statement of the net weight being made; but on the condition of its being done in presence of the clerks.

ART. 169. It is forbidden to mix or confound in the same case goods of the same kind subject to different duties.

But wines, subject to different excise duties, may be mixed under the conditions to be prescribed by the Minister of Finance.

ART. 170. Save the restriction established by the preceding article, depositors may water, mix, decant, &c., the liquors subject to excise.

SECTION XI.—*Transfer of Goods without change in the Warehouse.*

ART. 171. Transfer of goods without change in the warehouse is accomplished through the formalities indicated in article 165, upon the simple declaration of the party transferring them, accepted by the new depositor.

SECTION XII.—*Preservation of Goods.*

ART. 172. Depositors are required to watch over the good preservation of their merchandise.

Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires of the depositor to give to his goods, every week, the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor does not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of the 23d article of the law.

ART. 173. Foreign distilled alcoholic liquors, deteriorated or weakened by evaporation below 45° of the centesimal alcohol hydrometer, at the temperature of 15° of the centigrade thermometer, may, on the previous authority of the administration, be removed from the warehouse, in order to be rectified under the superintendence of the clerks.

The removal takes place after declaration and verification, in virtue of a precautionary passport.

Custom-house and excise duties are recovered upon the portions of liquors not returned into the warehouse within the period fixed by the document.

SECTION XIII.—*Goods damaged on the road.*

ART. 174. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated, conformably with article 126 of the general law.

The causes of the damage must be proven by means of the shipping papers, or other authentic documents which may serve as proof.

The verification of the damage, before admission into the warehouse, takes place in the discharging office.

ART. 175. The reduction of duties accorded on account of damage, conformably with article 126 of the general law, bears only upon the custom-house entry duties, and can be allowed only at the moment of exposure for consumption, and according to the degree of damage then existing.

This reduction cannot, in any case, be calculated at the rate of a higher degree of damage than that stated at the discharging office.

ART. 176. The degree of damage stated, as mentioned in article 174, is indicated in the document for entry. The report of the appraisers is held in support of this document, and remains annexed to the account.

ART. 177. The appraisement in the account, as well as the balancing thereof, takes place according to the provisions of the present regulation. But damaged goods may, on leaving the warehouse, be removed by transfer into another warehouse, or be declared for consumption, free transit, or ordinary transit. When there is a transfer into another warehouse, or transit, the amount of damage is again verified before removal, according to article 126 of the general law, and, if it be less than the amount of damage recognized conformably with article 174, it alone is stated upon the document required for the transportation.

When exposed for consumption, the reduction of the custom-house duties is calculated according to the degree of damage stated at the office of unloading, unless the superintendent considers that the real damage at the time of exit be less, in which case it must be stated *de novo*.

SECTION XIV.—*Searches.*

ART. 178. The public warehouse is searched at least once a year. If more than one search be judged necessary, the clerks proceed to make it in virtue of a written and special authority from the superior officer in the arrondissement.

The search of the whole, or of a portion of the storehouses, takes place by the enumeration of the cases, and a summary examination of the quantities according to the weight or measurement taken on entry; but this is done with more exactness, if any notable difference appear, or if any question arise. The superintendent assists in the search, and invites the depositor to be present at it.

ART. 179. The articles found over and above are appraised, and subjected to storage rates according to the rule laid down in article 206.

Those not found are marked credited in the account. For missing articles exceeding one per cent. of the appraisement, this credit is not definitive, in what concerns the State duties, until after having being approved by the director in the province.

ART. 180. The superintendent draws up a statement of the missing articles exceeding one per cent. of the appraisement found to be so missing after search, or in any other manner; he supports it with the testimony necessary to prove the fact of their being missing.

This statement being sent to the director, is furnished by him with the authority to credit the account, if no doubt exists that these diminutions are the result of natural wastage. If the director be not convinced of this, he orders an inquiry into the causes of the diminution, in order to obtain, if necessary, proof of the fraudulent removal of the goods. This proof being made, the superintendent prosecutes the recovery of the State duties from the owner of the missing articles.

The superintendent credits the account, without previous authority, with the missing articles, not exceeding one per cent. of the appraisement.

ART. 181. The depositor has always the right to claim a search for

the goods deposited in his name, in order to protect himself from the payment of storage fees upon the articles he may believe to be missing.

ART. 182. The clerks draw up a report of the search, and send it to the superintendent to be annexed to the account, after the supplementary appraisement, in case of excess, or the credit, in case of articles missing, has been made up.

SECTION XV.—*Movement of Goods on exit from the Warehouse.*

ART. 183. Warehoused goods are removed:

- 1st. By free transit;
- 2d. By ordinary transit;
- 3d. By transfer into another warehouse;
- 4th. For consumption.

ART. 184. Free transit takes place by the State railroad.

Free transit can be renounced only at the warehouse itself, or at the last office of exit.

On going out from the warehouse, free transit takes place upon sending to the superintendent the duplicates of the bills of lading, and according to the formalities prescribed in articles 200 and 201.

ART. 185. The following articles are excluded from free transit:

- 1st. Refined salt, sea-water, and brine;
- 2d. Foreign distilled alcoholic liquors and liqueurs;
- 3d. Refined sugars;
- 4th. Rags and shreds;
- 5th. Building stone;
- 6th. Vinegar of all kinds;
- 7th. Sea fish;
- 8th. Iron, namely: ore, castings, unwrought, in pigs or in plates, or other forms, beaten or drawn out, in bars, rods and *carillons*, including grooved bars called rails, and iron plates, cast and wrought anchors, old iron, clippings, and refuse;
- 9th. Arms and munitions of war; (the transit of these is specially authorized by the director in the province, by the offices located upon the frontiers bordering upon countries at peace with Belgium;)
- 10th. Spun and woven flax and hemp bound for France, pending the duration of the convention of 13th December, 1845, with that country.

Goods to which transit is not prohibited may be removed from the warehouse exempt from duties, for free transit, with the exception of slates and pit-coal, which remain subject to the duties fixed by article 36, (Slate, letter D.,) of the law of 18th June, 1836.

But slates and pit-coal coming from or bound to the United States of America, are admitted to transit by the State railroad exempt from duties, conformably to the 18th article of the treaty of 10th November, 1845.

ART. 186. Ordinary transit takes place without specification of the ways adopted for arriving at or leaving the warehouse.

Exit from the warehouse takes place after declaration and verification, conformably with the law of 18th June, 1836, in virtue of a transit receipt.

Saving the prohibitions enumerated in the preceding article, and the exemptions from duties established by the laws in force, goods are removed from the warehouse, for ordinary transit, upon payment of the duties.

ART. 187. Article 150 applies to exit from the warehouse by transfer to another warehouse.

ART. 188. Goods to which entry is not prohibited are removed from the warehouse for consumption, after declaration in detail and verification, and according to the formalities and under the conditions prescribed by the laws in force.

The custom-house duties are, in all cases, paid in cash before the verification and removal. Excise duties are paid or may be appraised upon limited credit after verification.

Removal takes place:

1st. For custom-house goods;

a. In virtue of a receipt for payment, if they are declared according to article 122 of the general law;

b. In virtue of a precautionary passport, if they are declared according to article 122 of said law;

2d. For excise goods, in virtue of a precautionary passport, stating that the excise shall be paid in cash, or shall be appraised on limited credit.

ART. 189. Samples, whatever may be their value, are removable from the warehouse only upon payment of the duties in cash.

This payment may, however, be made monthly upon the authority of the superintendent.

In order to enjoy this benefit, the depositor states, on the removal from the warehouse, the number, weight, measurement, or value of the samples—the removal of which he acknowledges in writing. He moreover conforms to the provisions of the special regulation relative to this object.

SECTION XVI.—*Quantities allowed to go out of the Warehouse.*

ART. 190. Upon going out of the warehouse for free transit, or ordinary transit, or by transfer into another warehouse, custom-house goods are removed in all quantities, except cordage of all kinds, which cannot be shipped by the sea, nor by the Scheldt, in less quantities than 1,000 kilogrammes.

ART. 191. The transfer into another warehouse of wines, alcoholic liquors and liqueurs, and of coarse sugar, is made in the limit of the quantities stated in article 152.

ART. 192. The exit from the warehouse of excise goods, removed for free transit or ordinary transit, cannot occur in less quantities than:

1st. For wine,	} fine	1 hectol.
		common.....	4 hectols.

2d. For coarse cane sugar.....500 kilogrammes.

ART. 193. On exit from the warehouse for consumption, the quantities of custom-house goods are limited conformably with the provisions of the special regulation.

The minimum of the quantities regulated in virtue of the 19th article

of the law being also to be observed when the goods are exposed for consumption in consequence of transit being renounced, the rates are paid so as to equal this minimum, though the quantities stated in the transit receipt do not come up to it.

ART. 194. Exit from the warehouse of excise goods, removed for consumption, cannot take place in less quantities than:

- | | | |
|---|-------------|------------------|
| 1st. For wine, | } fine..... | 2 hectols. |
| | | common..... | 9 hectols. |
| 2d. For foreign distilled alcoholic liquors, whatever
may be their strength, and liqueurs..... | | 1 hectol. |
| 3d. For coarse cane sugar..... | | 500 kilogrammes. |

In case of removal for consumption upon payment of the excise in cash, the minimum fixed by the present article is not observed if the goods declared are the remainder of an appraisement. Moreover, as relates to sugar, deliveries made to private individuals take place upon payment of the excise in cash, in quantities of 50 kilogrammes or upwards.

SECTION XVII.—*Formalities on exit from the Warehouse.*

ART. 195. No goods can be removed from the warehouse unless a declaration for exit has been sent to the superintendent with the acknowledgment of reception mentioned in article 217. There must be as many distinct declarations as there are destinations and modes of removal.

This declaration recites, besides:

- 1st. The mode of transportation;
- 2d. The name of the vessel which imported the goods, and that of her captain;
- 3d. The flag;
- 4th. Whence they come and where bound;
- 5th. The kind of goods, and, if necessary, place of production;
- 6th. The number and marks of the cases;
- 7th. The weight, number, measurement, value, &c., of the articles, according as these indications are necessary for the eventual application of the duties;
- 8th. The name of the party to whom sent, if the goods are to be transferred to another warehouse or declared for consumption under the rule of credit for the excise.

In reference to goods subject to different duties, the declaration must mention if the transportation has been made directly, or if there has been any stoppage; in the latter case, the port of stoppage is to be indicated.

ART. 196. The declaration prescribed by the preceding article, when it is made:

- 1st. For ordinary transit;
 - 2d. For transfer into a public warehouse not attached to the State railroad, or into a private or — warehouse;
 - 3d. For consumption;
- is countersigned by the superintendent, after he has verified its accordance with the account and the acknowledgment of reception, in order that the collector of the customs of the place may be authorized to deliver

the documents required by the general law, or, according to the case, by the law of transit. Under these circumstances, the declarations furnish the indications required by the said laws, and they are made of the same effect as if they had originated in the first office of entry.

ART. 197. When the declaration is made:

1st. For free transit;

2d. For transfer by the State railroad into a warehouse attached to this road by a branch, it is countersigned by the superintendent, after he has verified its accordance with the account and acknowledgment of reception, and he authorizes the removal and the lading of the goods in the cars.

ART. 198. Under the circumstances provided for in the preceding article, the declaration for exit, clothed with the authority for removal, is sent to the comptroller, who designates the clerks charged to assist in carrying out the goods from the warehouse and loading them in the cars.

ART. 199. The clerks designated for this duty keep a memorandum book, in which they note the goods as fast as they are laden in the cars.

Unless there be suspicion of fraud, the clerks merely state summarily the quantities by enumeration of the cases and memorandum of the marks and numbers. But if they have any doubts as to the kind of goods, they are to open one or more cases.

The lading being finished, they state the result thereof on the back of the declaration for exit, which they send to the superintendent. The latter credits the account with the quantities stated in the certificate of the clerks, makes the same credit upon the certificate of reception, which he then restores to the depositor, and he preserves in support of the account the declaration for exit.

ART. 200. When the loading of the cars composing a train is completed, the superintendent causes to be produced to him the duplicate bills of lading. After having compared these documents with the declarations for exit, preserved in support of the account conformably with the preceding article, he affixes them, by means of the administration seal, to a transit receipt or to a precautionary passport, which he delivers to cover the transport to the last office of exit or to the warehouse of destination.

ART. 201. The train, escorted by the clerks, pursues its route towards its destination according to the formalities and under the conditions prescribed by the royal decree of 5th June, 1845. (*Moniteur*, No. 158.)

On arriving at the last office of exit, the clerks examine the state of the plumbs, and if they are intact, they credit the transit receipt, the return of which is made to the superintendent in the ordinary way.

In case of suspicion of fraud, or if the plumbs are altered, they proceed to make a thorough verification.

ART. 202. After the documents required in the cases provided for by article 196 have been delivered by the collector of the customs, the comptroller designates the clerks charged with proceeding to the verification of the goods.

ART. 203. The totality of the goods comprised in each document is to be collected together before the verification can commence.

The result of the verification, which is always integral, is stated by

the clerks on the back of the documents. These papers are then sent to the superintendent, who credits the account with the quantities stated in the certificate of the clerks, and makes the same credit upon the acknowledgment of reception, which he then returns to the depositor. This being done, the superintendent countersigns the documents to authorize the exit from the warehouse.

ART. 204. The declarations made in order to obtain the exit, free from custom-house and excise duties, of the lees arising from wines clarified in the warehouse, are countersigned by the superintendent in order to authorize the collector of the customs of the place to deliver the document for exit. The superintendent previously satisfies himself whether the exit requested can take place within the limits of the charges on account of lees.

For the surplus, action is had according to the foregoing article.

SECTION XVIII.—*Storehouse Fees.*

ART. 205. The tariff of storehouse rates is fixed by the special regulation.

These rates are paid into the office of the superintendent upon quit-tance.

ART. 206. The quantities enumerated in the storehousing certificates attached to the documents for entry into the warehouse, deduction being made of the quantities regularly removed, serve as the basis for the storehouse rates.

Storehouse rates are to be exacted upon all missing articles, unless the depositor causes them to be reported by the clerks.

If, in consequence of a search, or in any other manner, a surplus of goods be discovered, a supplementary appraisement takes place, which takes date counting from the day of the last settlement of account for storehouse rates.

ART. 207. Storehouse rates are due upon all goods introduced into the warehouse, and into the temporary place of deposit mentioned in article 223.

Goods deposited in the name of the administration, as well as articles addressed to the Government, to the ambassadors or ministers of foreign Powers accredited to the Belgian Government, are alone excepted.

ART. 208. Storehouse rates are charged by whole months, counting from the first of the month during which the storage has commenced.

But, as relates to goods introduced in the course of the month, and removed before the corresponding day of the following month, rates are not due for the month during which the removal took place.

When the goods enumerated in a document for removal cannot all be removed before the expiration of the month, rates are due upon the whole of them for the following month.

ART. 209. When, in the cases provided for by articles 226 to 230, goods are deposited in the storehouses of the warehouse, storehouse rates are due at the rate of the real duration of the deposit, if it be for ten days or more.

ART. 210. In case of transcription, storehouse rates are due by the

new depositor, counting from the expiration of the month during which the transcription took place.

ART. 211. Storehouse rates are to be exacted on the first day of each quarter for the quarter expired.

But they may be exacted at the time of the removal or transcription of the goods, if the depositor has no longer in the warehouse any goods which might be pledged for the amount of rates due.

ART. 212. At the expiration of each quarter, the superintendent sends to the depositor the account for the rates due by him.

This account must be paid within five days from its date; in failure whereof, proceedings are to be entered into, conformably with article 23 of the law.

Payment cannot be delayed on account of a claim. In case of error in the account, restitution will be made by order of the Minister.

ART. 213. Every three months the rates received are deposited in the corporate treasury.

SECTION XIX.—*Warehouse Accounts.*

ART. 214. The superintendent keeps a register stating, for each entry of goods into the warehouse, the data for the calculation of the storehouse rates, and eventually for the liquidation of the State duties, according to the place whence they come, or the origin of the goods, or according to the mode or flag of importation.

ART. 215. The account is debited:

- 1st. On importation by sea;
- 2d. On importation by the State railroad;
- 3d. On importation by land, canals, or rivers;
- 4th. By transfer from a free warehouse, or from another public warehouse;

With the quantities stated by the clerks on the back of the documents furnished with the certificate for storage.

ART. 216. Goods are inscribed in the account in the name of the person, conductor, or consignee, who has presented them for verification on entry into the warehouse. They are delivered to him only, or to the person who has had the transcription regularly made to his name.

The consignee, in order to be recognized as such, must accept the goods by signing to this effect the certificate attached to the document for storage.

ART. 217. The superintendent delivers to the depositor, according to the inscriptions in the account and for each entry, an acknowledgment of the receipt of the goods.

ART. 218. On exhibition of the declaration of transcription mentioned in article 171, the superintendent makes the transcription in the accounts, and delivers an acknowledgment of receipt upon the return of the one of which the first depositor was the holder.

If the transcription comprise only a portion of the goods mentioned in the acknowledgment of reception, the superintendent does not retire this document, on the back of which he notes, in this case, the quantity comprising the transcription.

ART. 219. Respecting damaged goods, the account and the acknowledgment of reception mention the degree of damage.

If the document for entry includes sound goods at the same time with damaged goods, the superintendent opens an account for each kind, and delivers distinct acknowledgments.

ART. 220. The account is credited with the quantities stated by the clerks on exit from the warehouse:

1. Free transit;
2. For ordinary transit;
3. By transfer into a public, private, or constructive warehouse;
4. For consumption.

It is credited within the limit of the appraisement, with the quantity of lees arising from wines clarified in the warehouse, which are verified on going out for consumption, exempt from custom-house and excise duties.

It is also credited, upon the special authority of the Minister, with the goods not prohibited to transit, transferred from a public warehouse attached to the State railroad by a branch, into a free warehouse, in following this route without interruption from the public warehouse into the enclosure of the free warehouse.

ART. 221. The accounts are not closed in consequence of a search, unless this search show a quantity missing or in excess, giving rise to contest. In this case, the quantity found is inscribed in a new account, and the superintendent delivers an acknowledgment for reception in exchange for the one to which the excess or deficiency has relation.

On the matter being closed, the accounts are drawn up; the inscriptions of the goods on hand are carried to a new account; the quantities inscribed in credit are added up and carried to the credit of the new account, without the necessity of exchanging the certificates of reception.

SECTION XX.—*Destination of the Goods refused on account of the Warehouse being filled.*

ART. 222. Goods refused entry into the warehouse on account of its being filled, may, under the conditions and saving the exceptions or prohibitions established by the laws, by the present regulation, and by special regulation, be declared:

1. Free transit or ordinary transit;
2. Destined for another public, private, or constructive warehouse;
3. For consumption.

Owners, when they do not wish to avail themselves of the benefit granted them by the present article, claim from the corporate authority the designation of a temporary place of deposit, which is agreed to by the director in the province, after he is satisfied that the place indicated offers the guarantees required for security.

ART. 223. The temporary place of deposit should, as far as possible, be selected close to the warehouse. It is confided to the exclusive guardianship of the administration of direct contributions, customs, and excise.

It is put under the same régime as the warehouse, except that the

declaration and verification on entry and exit take place conformably with the provisions decreed in the present regulation, in what concerns the public warehouse not attached to the State railroad.

The temporary place of deposit receives no more goods when it is possible to stow them in the warehouse.

ART. 224. Except in the foregoing provisions, the director may, when the corporate authority and the owner claim it together, admit as a temporary place of deposit, a storehouse designated by the latter. In this case, the following provisions are applicable:

1st. The temporary place of deposit is agreed to on compliance with the formalities, and on the conditions prescribed for private warehouses;

2d. It is searched and superintended like these warehouses, and with the same effect;

3d. Custom-house and excise duties are paid immediately in cash upon missing goods found to be so missing, on search or in any other manner;

4th. The expenses of opening and shutting are borne by the owner; they are fixed at thirty centimes per hour, the hour commenced is paid in full; one day's opening free of charge may be granted every five days, in order to air the storehouses holding grain, or to stir the grain; all other operations give rise to the payment of the expenses;

The opening on requisition of the clerks is effected without charge;

5th. The goods on entry into and exit from the temporary place of deposit, are declared in detail, and verified in the manner prescribed for private warehouses; they are besides put under the régime regulated for the free warehouse;

6th. On failure of execution of one or other of these conditions, the temporary place of deposit is suppressed by the application of the 56th article of the law.

This temporary place of deposit receives no more goods when it is possible to stow them in the warehouse.

SECTION XXI.—*Destination of Goods excluded from the Warehouse on account of their character.*

ART. 225. Goods refused entry into the warehouse on account of their character, may, according to the régime of the warehouse to which they are destined, be declared:

1st. For free transit;

2d. For ordinary transit;

3d. For consumption.

The declaration, unloading, verification, and removal of these goods take place according to the formalities, and under the conditions prescribed for importations by the laws in force.

SECTION XXII.—*Temporary deposit in the Warehouse.*

ART. 226. The following articles are deposited in the warehouse, after declaration and verification conformably to the general law, and on observing such other provisions as may be prescribed by the Minister:

- 1st. Ship's provisions;
- 2d. Goods from vessels whose voyages are not completed, (*en re-tache*);
- 3d. Wrecks; articles or goods saved from shipwreck;
- 4th. Goods of Belgian origin returned unsold from abroad, and those which, having been cleared for a country where they have not been permitted to be introduced in consequence of a prohibition of which the exporter was not aware until after their departure, are reimported into Belgium;
- 5th. Articles imported to be delivered free from duties;
- 6th. Prohibited goods, those unknown, without consignee, or refused by the persons to whom addressed;
- 7th. Goods to which the administration has made application of articles 23 and 56, section 2, of the law.

These several goods are reexported, delivered free from duties, declared for consumption, or exposed to public sale, according to the prescriptions of the general law.

ART. 227. Transit goods, the transportation of which is interrupted, may be deposited, conformably with article 16 of the law upon transit, in a storehouse of the warehouse.

ART. 228. Coarse or refined salt, derived from the national fishery, may be deposited in a special storehouse of the warehouse, in the place of fitting out of the fishing smacks which brought it in, exempt from excise.

This deposit takes place in the manner and upon the conditions prescribed by the regulation of the 5th March, 1842, (Official Bulletin, No. 144,) relative to the fishery.

ART. 229. Refined sugars in loaves, *melis*, (?) and lumps, destined to be exported with credit of the excise, otherwise than in bulk, may be deposited in a special storehouse of the warehouse at the place of loading, to be there put into the boxes destined to receive them.

This deposit takes place in the manner and upon the conditions prescribed by the 48th article of the law of 4th April, 1843, relative to sugars.

In like manner beer destined for exportation with credit of the excise, may be deposited in the public warehouse in virtue of the 3d article of the royal decree of 17th September, 1846, (*Moniteur*, No. 268,) and in conformity with the formalities prescribed, or to be prescribed, by the Minister.

ART. 230. Goods admitted, on giving security for the State duties, by the receivers and the superintendents, are deposited in a special storehouse of the warehouse.

This deposit takes place in the manner and upon the conditions prescribed by article 274 of the general law.

ART. 231. Goods seized, and those of which the preëmption is declared, may, while awaiting future decision, be deposited in the warehouse in the name of the administration.

This deposit takes place upon a written authority, to be delivered by the inspector of the *arrondissement*, or, in his absence, by the superintendent.

SECTION XXIII.—*Deposit of Excise Goods preserved for Exportation.*

ART. 232. The deposit of excise goods retained after the lapse of the periods of credit, to be exported with credit of the excise, takes place in the warehouse in virtue of a permit. It does not constitute an ordinary deposit.

It is effected in a special storehouse, upon the conditions determined by the excise laws, and after verification of the quantity and quality, for those goods only designated in the present article.

It cannot take place in less quantities than—

- | | |
|---|-------------|
| 1st. For vinegar..... | 40 hectols. |
| 2d. For domestic brandy, of 50 degrees of the centesimal alcohol hydrometer, and at 15 degrees of the centigrade thermometer..... | 10 hectols. |
| 3d. For sugar, refined, in loaves, <i>melis</i> , or lumps, and sugar candy derived from coarse cane or beet sugar..... | 500 kilogs. |

The temporary public warehouse, created at Antwerp by royal decree of the 29th August, 1839, (Bulletin Officiel, No. 692,) for the deposit of refined sugars, is maintained on conditions to be fixed by the Minister. Similar establishments may be instituted in the cities of Brussels, Bruges, Ghent, Liège, and Ostend.

ART. 233. The duration of the deposit is unlimited. It is effected in the name either of the manufacturer, whose credit account for the excise is discharged, or of the merchant who accepts the cession of the goods before or during the deposit.

ART. 234. Goods thus deposited cannot have their packing cases changed unless their preservation demand it, and then the authority of the superintendent is necessary.

But domestic vinegars may be decanted, watered, mixed, in conformity with article 60 of the law of 2d August, 1822, (Journal Officiel, No. 32,) relative to beer and vinegar.

In like manner domestic brandies, deteriorated or weakened below 45 degrees of the centesimal alcohol hydrometer, at the temperature of 15 degrees of the centigrade thermometer, may be removed to be rectified, in the manner and under the conditions prescribed by article 173.

ART. 235. The superintendent keeps an account of the deposit of excise goods preserved for exportation. He delivers to the owner an acknowledgment of reception.

ART. 236. Transcription to the name of a third party without change of warehouse is authorized. It takes place conformably with article 171.

ART. 237. The object intended by the law as to the deposit of merchandise being to preserve it for exportation, the account mentioned in article 235 ought to be closed only by removal for exportation in virtue of a permit delivered by the excise collector at the place where the warehouse is located.

But goods may be delivered for consumption upon payment of the excise in cash. In this case the account is credited, and the goods removed in virtue of a receipt for the excise delivered by the collector.

The declaration for exit, made conformably to article 195, is countersigned by the superintendent after he has verified its accordance with the account and the acknowledgment of reception.

The verification and removal are effected according to the formalities and under the conditions prescribed by the laws in force.

ART. 238. In exception to the principles laid down in the foregoing article, domestic vinegars may be removed by transfer into another public warehouse. The removal takes place, conformably with article 150, in virtue of a precautionary passport issued at the custom-house office of the place where the warehouse is located.

ART. 239. Goods deposited in virtue of article 232, unless they be the remainders of the several appraisements, are not removed in less quantities than—

1st. For domestic vinegar, 40 hectolitres;

2d. For domestic brandy, at 50 degrees of the centesimal alcohol hydrometer, at the temperature of 15 degrees of the centigrade thermometer, 10 hectolitres; but brandies making ships' stores may be exported in less quantities;

3d. For refined sugars, in loaves and lumps, 200 kilogrammes; in candy, 100 kilogrammes.

ART. 240. When sent out for consumption, and in case of being missing in the dépôt, or of the non-production of the permits for exportation or for transfer, the excise duties and the additional centimes to be recovered are calculated according to the assessment in the permit for storing, and which is reported in the account and upon the acknowledgment of reception.

SECTION XXIV.—*Foreign Goods removed from the Warehouse, in order to be manufactured in the country.*

ART. 241. Special provisions regulate the cases for the application of the 40th article of the law, in proportion as the utility of it is recognized.

The provisions of the following decrees are provisionally maintained:

1. Of the 15th July, 1845, (Moniteur, No. 201,) concerning tissues of silk removed from the public warehouse, in order to be dyed or printed;

2. Of the 17th September, 1846, (Moniteur, No. 268,) concerning machines;

3. Of the 12th March, 1847, (Moniteur, No. 76,) concerning copper tubes for the furnaces of locomotives;

4. Of the 27th April, 1847, (Moniteur, No. 123,) concerning goat and sheep skins.

SECTION XXV.—*Warehouse for the Navigation of the Meuse.*

ART. 242. In execution of the 54th article of the treaty of 5th November, 1842, the public warehouse of Liège is opened to the commerce of the navigation of the Meuse.

This warehouse is subjected to the particular régime established by the convention of 20th May, 1843.

ART. 243. The boats belonging to the navigation of the Meuse pass freely, with their cargoes, in direct transit, save the exceptions indicated in article 246.

These cargoes, entire or partial, are received into the public ware-

house of Liège without any restriction as to character and quantity. On entry into the warehouse they are subjected to the formalities of declaration and verification prescribed by the laws in force.

ART. 244. In order to avoid all confusion with the goods derived from ordinary commerce, those which are imported into the public warehouse by the boats belonging to the navigation of the Meuse are put into a separate place belonging to this warehouse. But slates may be deposited in a special place, to be designated by the depositor, and subjected to the consent of the director in the province. In this case article 224 is applicable, save the provision in the last paragraph.

The duration of the deposit is unlimited.

ART. 245. Goods deposited in virtue of the preceding articles may be removed for consumption or for transit by the Meuse.

In the first case, the laws and tariffs then in force are applicable.

In the second case, the removal takes place according to the formalities prescribed by the law relative to transit; but the owner has the privilege of the option between the payment of the ordinary transit duty and the payment of the navigation duty fixed by the first article of the convention on navigation of the 20th May, 1843.

ART. 246. Transit, by the Meuse, of spun and woven flax or hemp, is prohibited. That of cast iron is subject to the special duty of five francs per 100 kilogrammes. This duty will be applied as long as the zone system (*système des zones*) shall be maintained in France for the importation of these productions from Belgium.

ART. 247. The special regulations of the public warehouse at Liège determine the storehouse rates for goods arising from the navigation of the Meuse. These rates, the receipt of which is effected in conformity with the present regulation, cannot be greater than the quota fixed as the maximum for the warehouses of the Rhine.

ART. 248. Save the exceptions determined by articles 242 to 247, the provisions of the present regulation concerning the public warehouse, are applicable to the warehouse for the navigation of the Meuse, opened in the city of Liège.

CHAPTER IV.

Of the Private Warehouse, (particulier.)

SECTION I.—*Definition.*

ART. 249. The private warehouse is a storehouse designated by the owners and agreed to by the administration. It may be conceded in the cities where there is a public warehouse. The collections of houses, which although dependents of cities, are separated from them by walls, ditches, or barriers, are not considered as forming part of the cities.

The concession is personal. The request for it is made to the director in the province, who ordains it after having been satisfied that the localities indicated offer the required guarantees for security, and that the conditions and formalities described by the law have been complied with.

The exception to the provisions of the 2d section of the 41st article of

the law, can only be granted by the Minister. If the Minister authorize the existence of several issues, he forbids the opening of more than one at a time.

The certificate mentioned in article 42, letter *d*, of the law, must state the sum at which the corporate authority recognizes the solvency of the owner.

The resolution conceding the warehouse describes exactly the storehouses of which it is composed, the number of issues, of vent holes, or openings found therein. It designates the goods which, to the exclusion of all others, may be introduced therein; wines subject to different excise duties may be deposited in the same warehouse, under the conditions which the Minister may determine.

SECTION II.—*Guard and Surveillance of the Warehouse.*

ART. 250. The warehouse is confided to the guard of the depositor, and of the administration of direct contributions, customs, and excise. It is locked with two keys, one of which is retained by the depositor and the other by the administration, so that neither can have access thereto without the other.

ART. 251. No person has access into the warehouse without the authority of the depositor, except the agents of the administration.

ART. 252. The warehouse must at all times be accessible to the clerks. The owner's key must always be kept at his place of residence, at the disposal of the person who represents him in case of absence, so that it may be yielded without delay on the requisition of the clerks.

ART. 253. The warehouse granted for wines cannot receive any other goods; but a portion of the locality may be appropriated to foreign distilled alcoholic liquors. In this case a separating partition is put up, if necessary, at a wide interval, which is closed by means of the administration locks, and such further action is had as if there were two warehouses.

ART. 254. The superintendent keeps the keys of the warehouses. During the hours of their being opened, the clerks charged with the surveillance keep them.

ART. 255. While opened, the warehouse is, as far as possible, guarded, without interruption by the clerks who superintend the stowing, manipulation, and preservation of the goods, and the putting on and preservation of the labels.

ART. 256. The depositor requests in writing the opening of his warehouse. He specifies the warehouse, the kinds of goods deposited therein, the object of the opening, and the hour at which he wishes to have access thereto.

The opening of the warehouse cannot be demanded for more than one day. If the operations require to be prolonged, the opening is claimed for each day.

ART. 257. The superintendent inscribes the demand upon a register kept for the purpose, and he authorizes the opening.

ART. 258. The clerk charged with the opening of the warehouse, states, by an entry in the memorandum book, the duration of the opening and the nature of the operations effected.

SECTION III.—*Designation of the Goods admitted or excluded.*

ART. 259. With the exception noted in the 11th article of the law, no goods are admitted into the warehouse if they are not sound and of merchantable quality.

ART. 260. The warehouse receives those goods only which are specified in the act of concession.

The following are alone admitted into the warehouse:

- 1st. Wines;
- 2d. Foreign distilled alcoholic liquors and liqueurs;
- 3d. Wheat, rye, barley, oats, and buckwheat.

SECTION IV.—*Movement of Goods on entry into the Warehouse.*

ART. 261. The entry of goods into the warehouse takes place:

- 1st. By direct importation;
- 2d. By transfer from a free, public or private warehouse.

ART. 262. Direct importation takes place after unloading and verification at the office designated to that effect. Entry into the warehouse is effected in virtue of a precautionary passport.

Entries by the inland waters of Holland are similar to those made by sea.

ART. 263. The transfer into a warehouse of goods coming from another warehouse, takes place in virtue of a precautionary passport on all the established routes in the interior of the kingdom.

SECTION V.—*Quantities admitted to entry into the Warehouse.*

ART. 264. Custom-house goods are entered into the warehouse in all quantities.

ART. 265. Excise goods are entered into the warehouse in quantities not less than:

- | | | |
|---|---------------|----------------|
| 1st. For wine, | { fine..... | 4 hectolitres. |
| | { common..... | 9 hectolitres. |
| 2d. For foreign distilled alcoholic liquors, whatever | | |
| their strength, and liqueurs..... | | 3 hectolitres. |

Quantities less than these minimum are declared to be for consumption, with payment of the duties in cash.

SECTION VI.—*Formalities on entry into the Warehouse.*

ART. 266. Entry into the warehouse takes place after verification, and in conformity with the laws in force.

The verification and storing are stated by the clerks charged with the surveillance, who note it in the memorandum book. After having furnished the precautionary passports with the certificates required, they send this document to the superintendent, that he may debit the warehouse account.

ART. 267. As respects wines declared to be muddy, the proportional quantity of lees stated on entry into the warehouse, within the limits of

the maximum fixed by the 9th article of the law of the 12th of May, 1819, serves as the basis for the warehouse account.

ART. 268. The capacity of casks or bottles, stated on entry into the warehouse of the liquors subject to excise, serves also as the basis for the warehouse account.

The transportation of these liquors towards the warehouse is, furthermore, subject to the following special regulations:

The clerks of the first office of unloading on entry, or those of the warehouse of the place of removal, are required:

a. To put into bottles holding at least two decilitres, a sample of each kind of liquor according to their kind, or their alcoholic strength;

b. To fasten these samples to the inside of the bung of the casks from which they have been taken, or to confide them to the conductor of the laden vehicle, taking care in this latter case to carefully seal the bottles, and to attach to each of them, with a string and the seal of the administration, a label showing the date and the number of the precautionary passport, and bearing their signature;

c. To endorse upon this document the number of samples handed to the conductor, and the numbers of the casks in which they are, as also the numbers of those to which each sample has reference, in order that it may be proven, at the time of storing, whether the liquor presented is the same exhibited at the office of importation or at the warehouse of the place of departure;

d. To cause all the bungs of the casks to be cut off level with the staves, and to affix the seal of the administration in a cavity made partly in the bung and partly in the stave;

e. To plumb the cases containing liquors transported in bottles, and if they are packed in baskets not furnished with wrappers, to cause these baskets to be wrapped in coarse bagging, or to be packed in any other manner to facilitate the plumbing;

f. To preserve a duplicate of the samples duly sealed and provided with the label mentioned under *b*, until the return of the extracts from the precautionary passports, in order to be able to compare them with those accompanying the transport, if any questions arise, at the place of destination, as to the kinds of liquors, or as to their alcoholic strength.

ART. 269. The verification prescribed in article 259 always takes place upon the entry into the warehouse conceded for wines. If it be stated that the wines are not of merchantable quality, admission is refused, and the duties secured at the office where the precautionary passport has been delivered are recovered at this office immediately after the expiration of the period fixed for the return of the document.

SECTION VII.—*Position and Stowage of Goods.*

ART. 270. Goods are arranged in the warehouse according to the convenience of the depositor; but they are stowed in such a manner as to render at all times easy the enumeration of the cases, and unless the impossibility of it be shown, the examination of the condition of the walls.

ART. 271. The clerks charged with the superintendence keep a mem-

orandum book, which states the entries and exits, as also the changes made in the stowage. They countersign the documents of entry and of exit.

ART. 272. The depositor puts labels upon the goods, and sees to their preservation. They are countersigned by the clerks.

The superintendent may order that no labels be put upon liquors subject to excise.

SECTION VIII.—*Manipulation of Goods.*

ART. 273. With the exception of wines, subject to different excise duties, and deposited in the same warehouse, in virtue of article 249, it is forbidden to mix or to confound goods of the same kind, subject to different duties.

ART. 274. Save the restriction established by the preceding article, depositors may water, mix, decant, &c., the liquors subject to excise.

SECTION IX.—*Preservation of Goods.*

ART. 275. Depositors are required to watch over the good preservation of their merchandise.

Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires the depositor to give to his goods, every week, the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor do not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of article 23 of the law.

ART. 276. Foreign distilled alcoholic liquors, deteriorated or weakened by evaporation below forty-five degrees of the centesimal alcohol hydrometer, at the temperature of fifteen degrees of the centigrade thermometer, may, on the previous authority of the administration, be removed from the warehouse, in order to be rectified under the superintendence of the clerks.

The removal takes place after declaration and verification, in virtue of a precautionary passport.

Custom-house and excise duties are recovered upon the portions of liquors not returned into the warehouse within the period fixed by the document.

SECTION X.—*Goods damaged on the road.*

ART. 277. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated conformably with article 126 of the general law.

The causes of the damage must be proven by means of the shipping papers, or other authentic documents which may serve as proof.

The verification of the damage, before admission into the warehouse, takes place in the discharging office.

ART. 278. The reduction of duties accorded on account of damage, conformably with article 126 of the general law, bears only upon the custom-house entry duties, and can be allowed only at the moment of exposure for consumption, and according to the degree of damage then existing.

This reduction cannot, in any case, be calculated at the rate of a higher degree of damage than that stated at the discharging office.

ART. 279. The degree of damage stated, as mentioned in article 277, is indicated in the document for entry. The report of the appraisers is held in support of this document, and remains annexed to the account.

ART. 280. The appraisalment in the account, as well as the balancing thereof, take place according to the provisions of the present regulation. But damaged goods may, on leaving the warehouse, be removed by transfer into another private warehouse, or be declared for consumption or ordinary transit. When there is a transfer into another warehouse, the amount of damage is again verified before removal, according to article 126 of the general law; and, if it be less than the amount of damage recognized conformably with article 277, it alone is stated upon the document required for transportation.

When exposed for consumption, the reduction of the custom-house duties is calculated according to the degree of damage stated at the office of unloading, unless the superintendent consider that the real damage at the time of exit be less, in which case it must be stated *de novo*.

SECTION XI.—*Searches.*

ART. 281. The warehouse is searched at least once a year. The depositor is invited to be present. The warehouse appropriated to liquors subject to excise is searched at least once every six months. The clerks are furnished with written and special authority to this effect from the superior officer in the arrondissement.

ART. 282. The search of the warehouse granted for custom-house goods takes place by enumeration of the cases and a summary examination of the quantities according to the weight or measurement taken on entry, but this is done with more exactness if any notable difference appears, or if any question arise.

ART. 283. In respect to liquors subject to excise, the clerks charged with the search of the warehouse, proceed constantly with a rigorous exactitude, and examine the whole of the quantities in store; they report—

1st. By tasting the quality of the liquors;

2d. By gauging the contents of the casks;

3d. By the hydrometer, the alcoholic strength of foreign distilled liquors.

The capacity of the casks, when they are full, may be taken according to the gauging recognized on entry into the warehouse. That of the bottle is taken by emptying some of each kind, designated by the clerks, which they taste at the same time.

ART. 284. Without proceeding to a search, the clerks often visit the

warehouses, and more especially those containing liquors subject to excise. At each visit they verify the state of the walls, door, locks, &c., and note summarily the quantities of goods.

ART. 285. The clerks draw up, in duplicate, a report of the search; one of the copies is sent to the depositor, the other to the superintendent. In respect to liquors subject to excise, they state on the back of this report the number and the capacity of the casks, the number and the capacity of the bottles, by kinds; the real volume of the liquors contained in them, according to their alcoholic richness, the degree of strength at the temperature of fifteen degrees of the centigrade thermometer, and the volume reclaimed per 100, or in pure alcohol.

ART. 286. The accounts are debited with the excess stated. With regard to those missing, the custom-house and excise duties are immediately paid in cash, according to the tariffs then in force. But, as respects liquors subject to excise, no attention is paid, at the time of search, to any difference less than one-half per cent. of the balance of the account, either in case of excess, or in case of deficiency.

ART. 287. The excess recognized in one warehouse cannot be carried to the credit of a deficiency stated in another warehouse, conceded to the same depositor.

Further: this compensation cannot be made between the excess and deficiencies recognized in alcoholic liquors and liqueurs deposited in the same warehouse.

ART. 288. The quantities of lees found in the warehouse beyond those with which the account is debited, are appraised like wine.

ART. 289. With respect to custom-house goods, the deficiency stated gives rise to the application of the penalty pronounced by the 55th article of the law, when it exceeds 10 per cent. of the stock resulting from each acknowledgment of reception.

As respects liquors subject to excise, the deficiency does not give rise to the penalty, except when it exceeds 10 per cent. of the balance of the account.

By balance of the account is understood the difference between the quantities forming the debit and those which are carried to the credit of the account, kept for the whole of the acknowledgments delivered during the process, or since the last search.

SECTION XII.—*Movement of Goods on exit from the Warehouse.*

ART. 290. The warehouse goods are removed:

- 1st. By ordinary transit;
- 2d. By transfer into another free warehouse;
- 3d. For consumption.

ART. 291. Ordinary transit takes place without distinction of the ways adopted for arriving at the warehouse, or for leaving it.

Going out from the warehouse takes place after declaration and verification, conformably with the law of 18th June, 1836, in virtue of a transit receipt.

Saving the prohibitions and the exemptions from rates established by the laws in force, goods are removed from the warehouse for ordinary transit upon payment of the rates.

ART. 292. Article 263 is applicable to exit from the warehouse by transfer to another private warehouse.

ART. 293. Goods to which entry is not prohibited are removed from the warehouse for consumption, after declaration in detail and verification, according to the formalities, and under the conditions prescribed by the laws in force.

The custom-house duties are, in all cases, paid in cash, before the verification and removal; excise duties are paid, or may be appraised, upon limited credit after verification.

Removal takes place:

1st. For custom-house goods, in virtue of a receipt for payment;

2d. For excise goods, in virtue of a precautionary passport, stating that the excise shall be paid in cash, or shall be appraised on limited credit.

ART. 294. Samples, whatever may be their importance, are removable from the warehouse only upon the payment of the duties in cash.

SECTION XIII.—*Quantities allowed to go out of the Warehouse.*

ART. 295. Custom-house goods are removed from the warehouse in all quantities.

ART. 296. The transfer into another private warehouse of wines, alcoholic liquors and liqueurs, takes place in the limit of the quantities indicated in article 265.

ART. 297. On exit from the warehouse, wines cannot be removed for ordinary transit in less quantities than one hectolitre for fine wines, and four hectolitres for common wines.

Transit is not permitted to them, if the warehouse contain wines derived by transfer from another private warehouse, unless the depositor has furnished security for the duties eventually due upon the quantities deposited.

ART. 298. The exit from the warehouse of excise goods removed for consumption, cannot take place in less quantities than:

1st. For wine, { fine..... 2 hectols.
 { common..... 9 hectols.

2d. For foreign distilled alcoholic liquors, whatever may be their strength, and liqueurs..... 1 hectol.

In case of removal for consumption, upon payment of the excise in cash, the minimum fixed by the present article is not observed, if the merchandise declared are the remainder of several appraisements.

SECTION XIV.—*Formalities on exit from the Warehouse.*

ART. 299. No goods can be removed from the warehouse, unless a declaration for exit has been sent to the superintendent with the acknowledgment of reception. There must be as many distinct declarations as there are destinations and modes of removal.

This declaration is made conformably with the laws in force, with the same effect as if it had been made at the first office of entry.

After having verified the accordance of the declaration with the

account and the acknowledgment, the superintendent countersigns it, in order to authorize the collector of the customs of the place to deliver the documents required.

ART. 300. The necessary documents being obtained, the comptroller designates the clerks charged with proceeding to the verification of the goods and to assist in their removal. They state the result of their labor upon the back of the documents; after which, these papers are sent to the superintendent, who credits the account with the quantities stated in the certificate of the clerks. He makes the same credit upon the acknowledgment of reception, which he then restores to the depositor.

ART. 301. The declarations made in order to obtain the exit, free from custom-house and excise duties, of the lees arising from wines clarified in the warehouse, are countersigned by the superintendent, in order to authorize the collector of the customs of the place to deliver the document for exit. The superintendent previously satisfies himself whether the exit requested can take place within the limits of the charge on account of lees.

For the surplus, action is had according to the foregoing article.

SECTION XV.—*Expenses of opening and closing the Warehouse.*

ART. 302. The expenses of opening and closing the warehouse are fixed at 30 centimes per hour. The hour commenced is paid in full.

One day's opening free of charge may be granted every five days for the purpose of airing the storehouses containing grain, or to stir this grain. Any other operation gives rise to the payment of the expense.

The opening of the warehouse, on the requisition of the clerks, takes place without expense to the depositor.

ART. 303. At the expiration of each month, the superintendent makes out the account for the expense of the opening, and sends it to the depositor, with a request to close it at his office by payment.

SECTION XVI.—*Warehouse Accounts.*

ART. 304. The superintendent keeps a register, in order to insure the eventual receipt of the State duties. Each entry forms the object of a special account, except for liquors subject to excise. In relation to these liquors, the account is held for the whole of the entries effected during the process.

The inscriptions relative to several warehouses conceded to the same depositor are not to be confounded in the same account.

ART. 305. The account is debited:

1st. On direct importation;

2d. By transfer from a free, public, or private warehouse, with the quantities stated by the clerks on the back of the documents furnished with the certificates of storage.

ART. 306. Goods are inscribed in the account in the name of the depositor, holder of the grant. He affixes to each document for storage an acknowledgment of the receipt of the goods. The superintendent delivers to him a duplicate thereof.

ART. 307. The account is credited with the quantities stated by the clerks on exit from the warehouse:

- 1st. For ordinary transit;
- 2d. By transfer into another private warehouse;
- 3d. For consumption.

ART. 308. The accounts of the warehouse granted for wines is credited, within the limit of the appraisement, with the quantities of lees arising from wines clarified in the warehouse, which are verified on going out for consumption, exempt from custom-house and excise duties.

ART. 309. No credit is allowed in the account for loss of wines, or of alcoholic liquors deposited in the warehouse. But there is allowed a deduction to the amount of four per cent. per annum for wines, and two per cent. per annum for alcoholic liquors, or liqueurs, for leakage, soakage, wastage, or any loss.

ART. 310. The assessment of the deduction of four per cent. per annum for leakage of wines is established according to the following rules:

1st. The year is reckoned 360 days; each month 30 days;

2d. The different quantities introduced into the warehouse are converted into an imaginary quantity, supposed to remain a single day.

For this object, each quantity entered is multiplied by the number of days which will elapse from the date of the entry exclusively, until the 31st of December, and the last three ciphers are thrown out.

The result is carried to the charge of the account.

3d. Each quantity that goes out is also multiplied by the number of days which will elapse from the date of exit exclusively, until the 31st December, and the last three *ciphers* are thrown out.

The result is carried to the credit of the account.

4th. At the expiration of the year, the imaginary quantities to the debit and to the credit are added up, and the difference represents a quantity which has remained only one day in the warehouse.

5th. To know, then, the assessment of the deduction, the result of the operation prescribed in the preceding paragraph is divided by nine.

6th. The deduction for leakage being allowed with the knowledge that the account will not be closed until the 31st December, it is necessary, in case of search, or of a settlement of account in the course of the year, to indemnify the Treasury for a deduction calculated upon the difference between the entries and exits, for the days that are to elapse until the expiration of the year. This deduction is inscribed in credit of the account before adding up the debit and credit, in conformity with section 4.

The same process is adopted to establish the assessment of the deduction of two per cent. per annum allowed for leakage of alcoholic liquors, except that only the half of the result of the division by nine must be taken.

ART. 311. For damaged goods, the account and the acknowledgment of reception mention the degree of damage.

ART. 312. Respecting the warehouses for custom-house goods, the accounts are not closed in consequence of a search, unless this search show a quantity in excess or missing, giving rise to contest. In this case

the quantity found is inscribed in the new account; and, after payment of the duties, if any there be, the superintendent delivers a new acknowledgment of receipt, in exchange for the one to which the excess or deficiency has relation.

Respecting warehouses for liquors subject to excise, the accounts are drawn up, and the acknowledgments of reception exchanged at each search.

The accounts of all the warehouses are drawn up at the close of the business.

Respecting custom-house goods, the inscriptions of appraisement are carried to a new account. The quantities inscribed in credit are added up and carried to the credit of the new account, without its being necessary to exchange the acknowledgments of reception.

Respecting liquors subject to excise, the inscriptions in the accounts are added up to the debit and to the credit; the difference, after deduction for leakage, is carried to the debit of the new account, and the acknowledgments of reception are exchanged.

The superintendent refuses all countersign for exit from the warehouses until the exchange of the acknowledgments of reception is effected.

SECTION XVII.—*Special Regulations as to Wines.*

ART. 313. In the cities in which no constructive warehouse for the municipal tax (octroi) for wines has been granted, and where the corporate administration has appropriated the cellars of the public warehouse to being rented as warehouses, these cellars may be admitted as private warehouses for wines. The opening and shutting of them take place without expense.

Wines deposited in wood, and afterwards racked off into bottles, may be removed therefrom for consumption in quantities of twenty-five litres and upwards.

CHAPTER V.

Of the Constructive (fictif) Warehouse.

SECTION I.—*Definition.*

ART. 314. The constructive warehouse is a storehouse designated by the owners and agreed to by the administration; with the exception provided for by the 38th article of the law of 4th April, 1843, relative to sugars, it can only be conceded in the cities where there is a public warehouse. The collections of houses which, although dependents of cities, are separated from them by walls, ditches or barriers, are not considered as forming part of the cities.

The concession is personal. The request for it is made to the director in the province, who ordains it after having been satisfied that the conditions and formalities prescribed by the law have been complied with.

The warehouse may be conceded for beet sugars in the localities where factories exist; if the warehouse do not comply with all the

conditions required by article 38 of the above recited law, it receives only the sugars derived from the factory upon which it depends.

The resolution conceding the warehouse describes exactly the storehouses of which it is composed, and designates the goods which, to the exclusion of all others, may be deposited therein.

SECTION II.—*Guard and Surveillance of the Warehouse.*

ART. 315. The warehouse is confided to the guard of the depositor. The clerks of the administration of direct contributions, customs and excise have access thereto at all times, to carry into effect their surveillance.

ART. 316. It is forbidden to deposit in the warehouse goods not declared for this destination.

In order to avoid all confusion, depositors take care that the doors of the storehouses serving as the warehouses are kept closed, except at the hours of opening necessary to effect the entry and exit of goods, or to give to these goods the attention that their preservation calls for.

ART. 317. The depositor keeps the key of the warehouse. It must be found constantly at his place of residence, at the disposal of the person who represents him in case of absence, so that it may be yielded without delay on the requisition of the clerk.

ART. 318. The clerks of the custom-house are charged to superintend the stowing of the goods, the putting on and preservation of the labels. For this object the visit to the storehouse serving as the warehouse.

SECTION III.—*Designation of the Goods admitted or excluded.*

ART. 319. With the exception noted in the 11th article of the law, no goods are admitted into the warehouse if they are not sound and of merchantable quality.

ART. 320. The warehouse receives those goods only which are specified in the act of concession.

The following are alone admitted into the warehouse :

- 1st. Coarse cane and beet sugars;
- 2d. Fruits of all kinds, provided they are packed in cases susceptible of being plumbed;
- 3d. Green or dry hides;
- 4th. Oleaginous seeds;
- 5th. Ashes;
- 6th. Guano.

As respects oleaginous seeds, hides, and fruits, the portions of these goods which are subject to different duties cannot be deposited in the same warehouse, unless the owner renounces the privilege of transit.

SECTION IV.—*Movement of Goods on entry into the Warehouse.*

ART. 321. The entry of goods into the warehouse takes place :

- 1st. By direct importation;
- 2d. By transfer from a free, public, or constructive warehouse.

ART. 322. Direct importation takes place after unloading and verification at the office designated to that effect. Entry into the warehouse is effected in virtue of a precautionary passport.

ART. 323. The transfer into a warehouse of goods coming from another warehouse takes place in virtue of a precautionary passport on all the established routes in the interior of the kingdom.

SECTION V.—*Quantities admitted to entry into the Warehouse.*

ART. 324. Custom-house goods are entered into the warehouse in all quantities.

ART. 325. The entry of coarse cane and beet sugars into the warehouse does not take place in less quantities than 500 kilogrammes.

Quantities less than this minimum are declared to be for consumption with payment of the duties in cash.

SECTION VI.—*Formalities on entry into the Warehouse.*

ART. 326. Entry into the warehouse takes place after verification and in conformity with the laws in force.

The verification and storing are stated by the clerks charged with the surveillance, who note it in the memorandum book. After having furnished the precautionary passports, with the certificates required, they send this document to the superintendent in order that he may debit the warehouse account.

ART. 327. The law respecting sugars not according any tare for beet sugars, the precautionary passports state the gross and net weight, the marks and numbers of the package. On entry into the warehouse, the clerks verify the net weight by the weight of the 20th part at least of the package.

SECTION VII.—*Position and Stowage of Goods.*

ART. 328. Goods are arranged in the warehouse according to the convenience of the depositor. But they are stowed in such a manner as to render at all times easy the enumeration of the cases.

ART. 329. The clerks charged with the superintendence keep a memorandum book, which states the entries and exits, as well as the changes made in the stowage, and, in case such there be, in the packages. They countersign the documents of entry and exit.

SECTION VIII.—*Change in the Packages.*

ART. 330. Excepting fruits, goods cannot have their packages changed except in exceptional cases, and upon the written authority of the superior officer in the arrondissement.

Those which are packed in cases other than those which are found mentioned in the accounts, and in the memorandum book, are considered as not regularly deposited. A report on this point is drawn up by application of the 57th article of the law.

SECTION IX.—*Preservation of Goods.*

ART. 331. Depositors are required to watch over the good preservation of their merchandise.

Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires the depositor to give to his goods every week the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor do not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of article 23 of the law.

SECTION X.—*Goods damaged on the road.*

ART. 332. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated conformably with article 126 of the general law.

The causes of the damages must be proven by means of the shipping papers, or other authentic documents which may serve as proof.

The verification of the damage before admission into the warehouse takes place in the discharging office.

ART. 333. Fruits damaged on the road are admitted into the warehouse only after previous renunciation of the benefit of article 126 of the general law.

ART. 334. The reduction of duties accorded on account of damage, conformably with article 126 of the general law, bears only upon the custom-house entry duties, and can be allowed only at the moment of exposure for consumption, and according to the degree of damage then existing.

This reduction cannot, in any case, be calculated at the rate of a higher degree of damage than that stated at the discharging office.

ART. 335. The degree of damage stated, as mentioned in article 332, is indicated in the document for entry. The report of the appraisers is held in support of this document, and remains annexed to the account.

ART. 336. With the exception at article 334 as respects coarse cane sugars declared for the warehouse, the reduction upon the custom-house duties may be allowed before storing, upon previous payment of the said duties.

ART. 337. The appraisement of the account, as well as the balancing thereof, take place according to the provisions of the present regulation, save the following restrictions:

1st. Damaged goods go out of the warehouse for consumption only;

2d. Save the exception provided in the preceding article, at the time of exposure to consumption of damaged goods, the reduction upon the custom-house duties is calculated according to the degree of damage stated, in conformity with article 332, unless the superintendent consider that the real damages at the time of exit be less, in which case it must be stated *de novo*.

SECTION XI.—*Searches.*

ART. 338. The warehouse is searched at least once a year. The depositor is invited to be present. The warehouse granted for coarse cane or beet sugars is searched at least once every six months.

The clerks are furnished with written and special authority to this effect from the superior officer in the *arrondissement*.

ART. 339. The search of the warehouse takes place by enumeration of the cases, and a summary examination of the quantities according to the weight or measurement taken on entry; but this is done with more exactness if any notable difference appears, or if any question arise. The clerks cause some of the cases selected by them to be opened to verify the kind of goods.

ART. 340. Without proceeding to a search, the clerks often visit the warehouse, and more especially the one containing sugars. At each visit they satisfy themselves if the doors of the warehouse are kept closed, whether there has been any change of cases without authority, and whether there have been deposited in the warehouse any goods not declared for this destination. They note summarily the quantities of goods found.

ART. 341. The clerks draw up in duplicate a report of the search; one of the copies is sent to the superintendent, the other to the depositor.

The accounts are debited with the excess stated. With regard to those missing, the custom-house and excise duties are immediately paid in cash, according to the tariffs then in force.

ART. 342. The excess recognized in one warehouse cannot be carried to the credit of a deficiency stated in another warehouse conceded to the same depositor.

ART. 343. The deficiency stated gives rise to the application of the penalty pronounced by article 35 of the law, when it exceeds 10 per cent. of the account resulting from each acknowledgment of reception.

SECTION XII.—*Movement of Goods on exit from the Warehouse.*

ART. 344. Warehouse goods are removed :

1st. By ordinary transit ;

2d. By transfer into another constructive warehouse ;

3d. For consumption.

ART. 345. Ordinary transit takes place without distinction of the ways adopted for arriving at the warehouse, or for leaving it.

Exit from the warehouse takes place after declaration and verification, conformably with the law of 18th of June, 1836, in virtue of a transit receipt.

Saving the prohibitions and the exemption from rates established by the laws in force, goods are removed from the warehouse for ordinary transit upon payment of the rates.

ART. 346. Article 323 is applicable to exit from the warehouse by transfer to another constructive warehouse.

ART. 347. Goods, to which entry is not prohibited, are removed from the warehouse for consumption, after declaration in detail and verifica-

tion, according to the formalities and under the conditions prescribed by the laws in force.

The custom-house duties are, in all cases, paid in cash, before the verification and removal; excise duties are paid, or may be appraised upon limited credit, after verification.

Removal takes place :

1st. For custom-house goods in virtue of a receipt for payment ;

2d. For excise goods in virtue of a precautionary passport, stating that the excise shall be paid in cash, or shall be appraised on limited credit.

ART. 348. Samples, whatever may be their value, are removable from the warehouse only upon payment of the duties in cash.

SECTION XIII.—*Quantities allowed to go out of the Warehouse.*

ART. 349. Custom-house goods are removed from the warehouse in all quantities.

ART. 350. The transfer into another constructive warehouse of coarse sugar, does not take place in less quantities than 500 kilogrammes.

ART. 351. The exit from the warehouse of coarse sugar removed for consumption, cannot take place in less quantities than 500 kilogrammes.

In case of removal for consumption upon payment of the excise in cash, this minimum is not observed if the goods declared are the remainder of several appraisements. Moreover the deliveries made to individuals take place upon payment of the excise in cash, in quantities of 50 kilogrammes or upwards.

SECTION XIV.—*Formalities on exit from the Warehouse.*

ART. 352. No goods can be removed from the warehouse unless a declaration for exit has been sent to the superintendent with the acknowledgment of reception. There must be as many distinct declarations as there are destinations and modes of removal. This declaration is made conformably with the laws in force, with the same effect as if it had been made at the first office of entry.

After having verified the accordance of the declaration with the account and the acknowledgment, the superintendent countersigns it, in order to authorize the collector of the customs of the place to deliver the documents required.

ART. 353. The necessary documents being obtained, the comptroller designates the clerks charged with proceeding to the verification of the goods, and to assist in their removal. They state the result of their labor upon the back of the documents; after which these papers are sent to the superintendent, who credits the account with the quantities stated in the certificate of the clerks. He makes the same credit upon the acknowledgment of reception, which he then restores to the depositor.

The quantities removed from the warehouse in the absence of the clerks constitute a deficiency in the warehouse. But, in exceptionable cases, the comptroller may authorize the removals, in spite of the absence of the clerks, provided that the totality of the goods declared for exit shall have previously been submitted to verification.

ART. 354. In exception to the principle stated in article 5, the value of fruits declared for exit from the constructive warehouse cannot be less than that mentioned in the declaration for entry.

SECTION XV.—*Warehouse Accounts.*

ART. 335. The superintendent keeps a register in order to insure the eventual receipt of the State duties. Each entry forms the object of a special account.

The inscriptions relative to several warehouses conceded to the same depositor are not to be confounded in the same account.

ART. 356. The account is debited :

1st. On direct importation ;

2d. By transfer from a free, public, or constructive warehouse, with the quantities stated by the clerks on the back of the documents furnished with certificates of storage.

The account of the warehouse conceded for coarse beet sugars is debited only with the sugars of the factory to which it is annexed, if the warehouse is not established in the conditions required by the 38th article of the law of 4th April, 1843, relative to sugars.

ART. 357. Goods are inscribed on the account in the name of the depositor, holder of the grant. He affixes to each document for storage an acknowledgment of the receipt of the goods. The superintendent delivers to him a duplicate thereof.

ART. 358. The account is credited with the quantities stated by the clerks on exit from the warehouse :

1st. For ordinary transit ;

2d. By transfer into another constructive warehouse ;

3d. For consumption.

The account of the warehouse conceded for coarse beet sugars is credited only by removal for consumption, if the warehouse is not established in the conditions required by the 38th article of the law of 4th April, 1843, relative to sugars.

ART. 359. For damaged goods, the account and the acknowledgment of reception mention the degree of damage.

When, in the case provided for by article 336, the custom-house duties have been paid before the storage of damaged sugars, the account, the acknowledgment of reception, and the documents for exit, all make mention of this circumstance.

ART. 360. The accounts are not closed in consequence of a search, unless this search show a quantity in excess or missing giving rise to contest. In this case the quantity found is inscribed in the new account, and after payment of the duties, if any there be, the superintendent delivers a new acknowledgment of receipt, in exchange for the one to which the excess or deficiency has relation.

The superintendent refuses all countersign for exit from the warehouse until the exchange of the acknowledgments of reception is effected.

At the close of the process the accounts are drawn up. The inscriptions of appraisement are carried to the new account; the quantities inscribed in credit are added up and carried to the credit of the new

account, without it being necessary to exchange the acknowledgments of reception.

CHAPTER VI.

General Provisions.

ART. 361. The laborers, porters, and workmen employed in the free warehouse or in its enclosure, and in the public warehouse, are accepted by the director in the province, who has always the right to revoke them.

The acceptance takes place on the presentation of the administrative committee, or if there be no committee, on the presentation of the superintendent.

But the owners may, on their personal responsibility, authorize their workmen, not previously accepted by the director, to work for their account in the free warehouse and in its enclosure, or in the public warehouse.

This authority is nominative and given in writing. It cannot be given to workmen previously revoked by the director.

The comptroller, if he think it necessary, causes the application of article 33 of the law of 6th April, 1843, (Bulletin Officiel, No. 156,) to the workmen, porters, and laborers employed in the private or constructive warehouses.

ART. 362. The expense of unloading, reloading, unpacking, and of plumbs, caused by the provisions of the present regulation, either in the different warehouses, or at the entry into, or exit from, these establishments, are at the cost of the owners. They are required to furnish the workmen, porters, and laborers, whose services are necessary.

ART. 363. In the free and public warehouses the administration furnishes, at the cost of the corporate authority, the scales, weights, measures, and other utensils necessary in the operations of verification, either in the enclosure or in the storehouses.

The superintendent keeps an inventory of these articles, sees that they are taken care of, and causes the necessary repairs to be made at the expense of the authority.

In the private and constructive warehouses, these utensils are furnished by the depositors.

ART. 364. The comptroller sees that the utensils employed in the verifications, as well in the private and constructive warehouses, as in the free and public ones, are constantly in good order.

The weights and measures must annually be subjected to sealing. From time to time the comptroller verifies their exactness, and, if necessary, causes them to be submitted to the sealer of weights and measures.

ART. 365. The locks put upon private warehouses are furnished by the administration and remain its property.

Each concession of a private warehouse, issued by the director, gives rise to the payment of a sum of ten francs, by which the administration engages to keep the locks in order as long as the concession lasts.

The depositor is required to pay this sum, upon a receipt, into the hands of the receiver charged with the custody of the fines in the arron-

dissement, before being able to introduce goods into the warehouse conceded to him.

ART. 366. The Minister decrees the form of the declarations, registers, and other documents, of which the use is prescribed by the present regulations.

Captains of vessels, conductors of goods, depositors, and others interested, are required to conform thereto exactly.

ART. 367. Infractions of the provisions of the present regulations are punished by the fine fixed by the article 58, section 1, of the law, without prejudice to the eventual application of the penalties contemplated by general or special laws.

The penalties fixed by the laws for false or inexact declarations are applicable to the general declarations and other documents mentioned in articles 28, 33, 37, and 39, section 2, of the law.

ART. 368. The plans of the free or public warehouses to be opened are submitted to the Minister. The localities must contain offices for the comptroller, the superintendent, the collector, and the examiners and clerks, as well as a suitable residence for the superintendent and the guard of the storehouse.

This provision is applicable to the present warehouses.

ART. 369. All provisions contrary to the present regulations are abrogated, and especially the following decrees, viz:

Of the	6th June,	1819, No.	4;
"	8th February,	1823, No.	79;
"	31st December,	1827, No.	100;
"	14th November,	1833, No.	1;
"	18th June,	1836, No.	6;
"	11th November,	1840, No.	2;
"	3d December,	1844, No.	2.

CHAPTER VII.

Temporary Provisions.

ART. 370. The present warehouses for free reëxportation, being in suitable locations, are maintained in the cities admitted to open a free warehouse, and until the latter shall be there established.

These warehouses shall be governed by the provisions of the present regulation relative to public warehouses; they shall continue besides:

1st. To reëxport by sea;

2d. To receive coarse salt.

The reëxportation shall be made certain by means of a transit receipt issued in conformity with the laws in force.

ART. 371. The superintendence of the warehouse for free reëxportation at Antwerp shall be exercised while awaiting the erection of the free warehouse, with the assistance of the committee instituted by the royal decree of the 8th November, 1841, No. 1.

The committee will conform to the 2d section of chapter 2 of the present regulation.

ART. 372. While awaiting the erection of the free warehouse, the pro-

visions of article 125 will be applicable to the ports where there are warehouses for free reëxportation.

Nevertheless, the removal of goods from the special locality for the warehouse for free reëxportation shall take place conformably with the provisions in force.

ART. 373. The temporary places of deposit for warehouses established by the royal decree of 5th June, 1845, (*Moniteur*, No. 158,) are maintained, while awaiting the leveling to the State railroad of the free or public warehouses of which they are dependencies; and by extension of the 1st section of article 11 of that decree, goods can be declared on exit from the temporary places of deposit for transit by the State railroad.

The conditions and formalities prescribed by the said decree will continue to be observed.

ART. 374. The private or constructive warehouses now conceded for goods not denominated in articles 260 and 320, are suppressed from the 1st January, 1848. But the removal of the goods then lying in these warehouses shall only take place according to the declarations for exit made by the depositors, according to one of the modes indicated in articles 307 and 358.

The concessions of the private or constructive warehouses actually existing, for the goods designated in articles 260 and 320, shall be renewed by the directors, after the formalities and conditions prescribed by articles 249 and 314 shall have been complied with.

The Minister of Finance is charged with the execution of the present regulation, which shall be published in the *Moniteur*, and rendered obligatory from the 1st January, 1848.

LEOPOLD.

By the King:

J. MALON,

The Minister of Finance.

[Translation of No. 14.]

CUSTOMS.—*Models determined upon for the Entrepôt service.*

BRUSSELS, *August 5, 1847.*

The Minister of Finance, having examined article 366 of the general regulation for the service of entrepôts, approved by royal decree of the 7th July, 1847, No. 1, (Monitor, No. 217,) conceived in the following terms:

“The Minister of Finance orders the model of declarations, registers, and other documents, the use of which is prescribed by the present law.

“Captains of vessels, conductors of merchandise, interpositors, and others concerned, are bound to conform exactly thereto.”

The Director General of Direct Taxes, Customs, and Excise, having been heard,

Orders: The models of registers, and other documents of the series *entrepôts* now in use, shall be suppressed from and after the 1st January, 1848, and those the nomenclature of which follows substituted therefor:

Designation of models.	No. of the series of entrepôts granted.	Indication of articles under the general regulation applicable to each model for entrepôt.			
		Free.	Public.	Private.	Fictitious.
Demand for grant of entrepôt, private or fictitious (*).....	1	.....	.....	.....	314
Register of discount of general declarations on entry by sea.....	2	38	.....	.....	.....
Register of inscriptions of permits for goods arriving by railroad.....	3	45	154	.....	.....
Declaration of entry at free entrepôt (*).....	4	48, 39, 40, 41, 42, 46, 49, 50, 55, 64, 125.	.....	.....	.....
Register of inscriptions of declarations of entry remitted to the storekeeper of the free entrepôt.	5	48	.....	.....	.....
Register of warehouse for merchandise deposited in the free entrepôts.....	6	53, 55, 56, 59, 67.	.....	.....	.....
Memorandum book to be kept by the officers designated to be present at the unloading of vessels or wagons in the enclosure of the entrepôt.	7	41	.....	.....	.....
Postative to be kept by the officers performing the duty of warehouse men in the free and public entrepôts.	8	53, 54, 55, 56, 59.	165, 166, 167, 168, 171.	.....	.....
Postative to be kept by the officers engaged in superintending private entre- pôts.	9	.....	.....	271, 258, 266	.....
Postative to be kept by the officer engaged in superintending fictitious entrepôts.	10	.....	.....	.....	329, 326
Ticket (*).....	11	54, 23	166, 141	272, 255	.....
Register of accounts of free entrepôts, public, private, (other than for wines and alcoholic liquors,) and fictitious.	12	108, 41, 55, 56, 59, 67, 68, 86, 89, 100, 109, 110, 112, 113, 114, 115.	214, 156, 158, 159, 160, 167, 168, 171, 179, 180, 182, 199, 203, 206, 215, 216, 218, 219, 220, 221, 236, 237, 240.	304, 266, 267, 280, 286, 300, 305, 306, 307, 311, 312.	355, 326, 337, 344, 353, 356, 357, 358, 359, 360.

13	Register of accounts of private entrepôts for wines and alcoholic liquors.....	.....	.....	.....	304, 266, 268, 286, 288, 300, 301, 305, 306, 307, 308, 309, 310, 312.	.....
14	Register of certificates of receipt of merchandise deposited in free entrepôt....	111, 82, 86, 89, 112, 113, 115.	.....	.....	.....	.....
15	Register of acknowledgments of receipt of merchandise deposited in public entrepôts.	.....	217, 195, 199, 203, 218, 219, 221, 235, 240.	.....	.....	.....
16	Register of acknowledgments of receipt of merchandise deposited in private and fictitious entrepôts.	.....	.....	.....	306, 299, 300, 311, 312.	357, 352, 353, 359, 360.
17	Register of certificates of settlement of general declarations.....	43	.....	.....	.....	.....
18	Notice to take care of merchandise.....	60	172	.....	275	331
19	Verbal process of change of balement.....	55, 56	167, 168	.....	.....	.....
20	Verbal process of new examination.....	68.	182	.....	285	341
21	State of deficiencies proved in the public entrepôts.....	.....	180	.....	.....	.....
22	Quarterly account of warehouse fees.....	106	212	.....	.....	.....
23	Register of acquittances for warehouse fees of merchandise deposited in free and public entrepôts.	99	205	.....	.....	.....
24	Declaration of departure from free and public entrepôts (*).....	82, 53, 85, 84, 85, 86, 92, 117.	195, 165, 196, 197, 198, 199, 203, 204, 223, 237.	.....	.....	.....
25	Memorandum to be kept by officers designated to attend the lading of mer- chandise in wagons, or its embarkation on board of vessels.	861	199	.....	.....	.....
26	Register of inscriptions of demands for opening private entrepôts.....	.....	.....	.....	251, 256	.....

NOTE.—The models marked with an asterisk (*) must be furnished by the interpositors; the others are furnished by the administration.

The Director General of Direct Taxes, Customs, and Excise, is charged with the execution of the penal order.

The Minister of Finance: J. MALON.

Q.

Series of Questions addressed to the Customs Authorities at Havre, with their Replies.

What merchandise is required to be stowed in the customs warehouses, and what in private warehouses?

Is the importer or owner authorized to examine his merchandise when it is stored in the Government warehouses, in order to renew or alter the description of packages?

To take samples, and on what conditions?

Is merchandise declared to be for exportation subject to verification?

What security is required for the safe-keeping of merchandise in private warehouses, and in what cases is security required from owners or importers?

What are the penalties or fines incurred for disposing of the merchandise in the warehouse without the previous authority of the customs?

The guarantees against fire, burglary, &c., of merchandise in the Government warehouses?

A copy of the French tariff, with the expenses of storage, salaries of the workmen in the warehouses, and the expense of leading for transportation.

Are all goods sent from one port to another in France subject to be sealed or leaded?

The penalties or fines incurred for deficit in the delivery of goods embarked or sent by land from one port to another?

There are two sorts of entrepôt—the *fictitious* and the *real* entrepôt.

The fictitious entrepôt is established in the warehouses of private individuals, who alone keep the key. They enter into bonds, with security approved by the customs, to exhibit the packages in identical number and sort at every requisition of the inspectors, and either to pay the duties on them or reëxport them within the space of a year, which time is almost always prolonged, at their request, by the Government. The merchandise admissible into the fictitious entrepôt is designated in the work of Bourgat, vol. 1, page 298, in a note; and vol. 2, pages 6 and 7. Royal ordinances have subsequently added coals and cottons.

The real entrepôt is established in warehouses belonging to cities, to boards of trade, or to private companies. The customs has a key of it. It limits itself to guarding the two issues, the one for the entry of the merchandise, the other for its exit, and to keeping accounts (as for the fictitious entrepôt) with the depositors by *debit* and *credit*. The collection of storage is made by special agents belonging to the company, [or proprietors,] who alone are responsible to the concerned for any loss of packages, either by robbery or incendiarism, &c. The warehouses being closed with two keys, one of which is in the hands of the representative of the company and the other in the hands of the customs, the latter has no occasion to require security. The duration of the real

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entrepôt is for three years; but the administration almost always allows an extension to five, six, seven, eight, and even to ten years, for the customs regards the real entrepôt as a continuation of the foreign soil. All handling, all alteration of the packages, either by converting several into a single one, or a single one into several, is prohibited in the fictitious entrepôt, and permitted in the real entrepôt; only it is necessary previously to obtain the authority of the customs, which requires nothing more than that a simple inspector be present at the operation, who afterwards modifies the writings accordingly. All merchandise whatever is admitted into the real entrepôt, even what is admissible into the fictitious entrepôt. Samples may be previously taken, but upon condition of immediate payment of the duties upon them. If the depositor wishes to pay duties upon all the merchandise charged in one account, he is at liberty to have it verified or not. In the first case (though in principle the duty is due upon the quantities entered into the real entrepôt, without regard to leakage or desiccation) he pays, nevertheless, only upon the ascertained weight, and the administration remits the duty on the deficit whenever the local authorities certify that this deficit does not proceed either from robbery or abstraction. In the second case, he pays according to the weight recognized on entry.

But if the depositor wishes to pay only for a part of a single account, without verification, he can only do so upon condition of renouncing the right of verification for the other part. This is prescribed especially to fix exactly the quantities remaining in France and the quantities which may be sent to foreign countries. Merchandise reexported, whether from the fictitious or the real entrepôt, is *always* weighed, to the end that the exact quantities may be known which remain liable to duty.

I have already said that security is required only for the merchandise lodged in the fictitious entrepôt; but if it be desired to transport this merchandise either from one French port to another, or from a French to a foreign port, security is required. In the first case a clearance is granted, called a discharge, in which the customs at the port of departure designates the number, kind and mark of the packages, their contents and their weight. This clearance accompanies the merchandise to the port of destination. There the customs affixes to the discharge a certificate of reception. Penalties vary according as there may be a deficit or excess, or differences in the kinds of merchandise according as it may be prohibited from entry or export. Generally speaking, the penalty is double the duty, or the payment of the value of the quantities wanting, with a fine of 100 to 500 francs. In the second case a nearly similar clearance is granted; and the discharge is granted only upon returning this clearance with two certificates of inspectors upon it, proving, the one, the embarkation of the packages; the other, the departure from port of the vessel with the said packages. There is yet another security for the transportation of foreign merchandise entering at a land office, and departing from a port, or entering at a French port and departing from a land office or from another French port, land carriage being understood, is what we call *transit*. Merchandise of this description is placed (without exception) under one leading and one packing, or under two leadings and two packings, at the discretion of the mer-

chant, except a small number of articles of merchandise which are of necessity placed under two leadings.

The penalties vary according to the differences, more or less, admitted by the collector at the office of arrival. The transit may always be suspended in the course of transportation, and the duties paid at any office of customs whatever, or the goods even put into warehouse. Merchandise despatched in continuation from entrepôt—that is to say, from one French port to another French port—is leaded in the cases pointed out in the work of Bourgat, vol. 1, page 292. As to French goods, they circulate by land at the distance of four leagues from the frontier by means of simple permits, and within that distance free.

The administration never allows an exemption of duty for the deficit of the fictitious entrepôt, as the goods there are always at the free disposition of the owners. If a depositor dispose of goods lodged in a fictitious entrepôt before the duties on them are paid, he subjects himself to pay double duties, and a fine, moreover, which may amount to double the value of the goods.

I forgot to say that goods subject to plumbage, and which are not in packages—as irons, for example—are tied together by a ligature fastened by a lead, or marked with an iron stamp, or sealed with wax, according to the nature of the goods.

AUTIE,

Inspector of the Customs.

Messrs. C. C. WALDEN, }
D. P. BARHYDT, } *Commissioners from United States.*

HAVRE, September 30, 1847.

LETTER OF CLEARANCE,

OR

ACCOUNTS OF PARTICULARS.

LETTER OF CLEARANCE, OR ACCOUNT OF PARTICULARS.

[CUSTOMS.]

TRANSIT OF GOODS NOT PROHIBITED.

DISCHARGE No. 675.

Inspectors of customs will permit to pass, for Messrs. Mallkey, Barloa & Co., residing at Havre, the goods hereinafter named, coming from Charleston and sent in transit for reexportation by the custom-house of St. Louis.

Direction of Rouen. Havre office.	Kind, marks, and number of packages.	Description of goods.
Name and flag of the importing vessel: Herculean—American. Country of origin, according to the nomenclature joined to circular No. 1840: The United States. First office of entry: Havre. First entry into entrepôt: December 26, 1846. The permit of storage has been prolonged to the ———. NOTE.—The conductor of the goods is obliged to present this clearance for examination at the customs office of the second line, two myriameters from the frontier of the territory into which he is entering or from which he is departing. In default of such examination, the conductor will be liable, jointly and severally with the sureties, to a fine of 500 fr. (Law of February 9, 1832, art. 12.) If the goods do not pass the frontier line, the general regulations require an examination at all the offices on the road. The sureties cannot be released from their bail on pretence of the loss of their goods; but, in case of loss proved by process verbal drawn up on the spot by a judge or other public	XX 31 to 60	Cotton in the wool—thirty bales, weighing together, gross, four thousand eight hundred and ninety-four kilogrammes—4,894 k. Importation direct and } certificate regular. } Lawful tare.
The which goods, after being sealed with simple leads at this custom-house, were loaded upon a dray under the charge of Mr. ———; and the forwarders, together with Messrs. Ch. Latham & Co., entered into bonds to have them presented at the office herein named, and to cause them to be re-exported, to be replaced in store, or declared to be for consumption, within		

officer, and presented within the legal period of the clearance, nothing more will be exacted but the simple entrance duty.— (Law of December 17, 1814, art. 8.)

All deficit over and above a tenth of the weight set forth in the clearance, if proved at the departure, incurs the application of the penalties under the 54th article of the law of the 8 Flo- rial, year XI. If the deficit amount to less than a tenth, or to the tenth only, no more than the simple duty is collected.— (Same article.)

In case of averages above two per cent., not proved at the departure, the clearance presented within the legal time, with the goods, at the office of export, will be discharged on payment of the simple duty of entry, which leaves to the own- ers the right of disposing of the goods within the country.— (Same law, art. 9.)

The slightest alteration, either in the lead affixed to unbaled goods, or in that on the covering of packages, will be cause on the part of the office of reexportation for refusing a certificate of discharge, and for prosecuting the sureties to the full extent of the law.— (Same law, art. 12.)

the period of sixty days, and to return within twenty days thereafter the pres- ent discharge, furnished with the *visa* [certificate that it has been examined] required by the regulations, as well as certificates of discharge and reexporta- tion, of consumption or restoration to store, delivered at the office of St. Louis—the whole, under the conditions and penalties resulting from the law of the 17th December, 1814, and other laws relative to transit.

Done at the custom-house at Havre, the 28th June, 1847.

The sub-inspector
F. COLLET.

By the receiver general,
the comptroller. ETIENNE.

NOTES.

- (1) Embark or dispose of for consumption. In the latter case, what relates to the embarkation will be erased.
- (2) Declare whether the cords and leads of the packages were intact. In cases where the goods are subjected to double plumbage, point out the condition of the plumbage affixed to the wrappings as well as of that upon unwrapped packages.
- (3) Designate the names in cases of embarkation.
- (4) Where there is no embarkation, the words underscored will be erased, and the number of the storage account, or that of the receipt of the duties, inserted.
- (5) This formula must be filled up in the ports of Bayonne, Bor- deaux, Nantes, and Rouen.

DECLARATION No. —.

The undersigned declares his willingness the merchandise elsewhere, upon the vessel , Captain , bound to This 184 .

Examined at the office of the second line on leaving the frontiers

Examined by us at the office of where was presented This 184 .

PERMIT (1)

It is permitted to (1) upon the vessel named in the margin, the merchandise herein mentioned, on condition of its being previously verified. This 184 .

Examined at the office of the second line on entering the frontiers.

Examined by us, clerks in the office at Guenger, where the 30 bales mentioned on the opposite page were presented. This 10th July, 1847.

PRUDHOMME,
GALLIER,
KOCK.

LETTER OF CLEARANCE—Continued.

The results, as to weights, of the verifications of entry and exit will be detailed, package by package, as in the following table:					
Marks and No. of packages.	Gross weight.		Net weight.		Deficit.
	At entry.	At departure.	At entry.	At departure.	
XX	Killogs.				
31	164				
32	155				
33	151				
34	170	151			
35	155				
36	163				
37	166				
38	169				
39	188				
40	165	188			
41	184				
42	157				
43	172				
44	158				
45	151				
46	154	154			
47	150				
48	156				
49	174	174			
50	163				
51	159				
52	157				
53	155	135			
54	161				
55	159				

Certificate of examination at the office of destination.

We, the examiners at the office at St. Louis, certify that the merchandise herein mentioned was presented before us; that we found the number of thirty bales, upon which the cords and leads were intact (2), and that the contents thereof were as set forth, conformable

The which merchandise we have transmitted at 11 a. m., under the escort of inspectors Subert and Godart, charged with conducting it abroad.
This 12th July, 1847.
BROON.
GARCIA NESTOLALE.

Certificate of embarkation, of entry into warehouse, or of disposal for consumption.

We, the customs at , of , certify that the merchandise here above mentioned has been embarked upon the vessel named in the permit. (4)
This 184 .

Examined and certified the departure of the vessel , Captain , having on board the merchandise set forth in this present.
This 184 .

We, the undersigned, certify that the vessel here above named has put to sea, having

Certificate of escort abroad.

We, sub-brigadier and inspector of the brigade of St. Louis, certify that we have conducted to the extreme frontier, and seen pass into a foreign territory, the merchandise herein above mentioned, at 2 p. m.
This 12th July, 1847.
GODART.
SUBERT.

Certificate of discharge.

We, receiver and clerk in the office of St. Louis, certify that, in consequence of the certificates here above and here contra, this

56	146	159	on board the merchandise constituting the subject of this present. (5) At the 184 .	present clearance has been discharged in this office under No. 3032. This 13th July, 1847. Principal Receiver, BRUNNS. LAURANNINNEY.
57	187			
58	181			
59	159			
60	168			
30 bales.	4,894 kilogs.	The present clearance duly discharged is returned.		

Examined by the sub-inspector:

MURAY.

LETTER OF CLEARANCE, OR ACCOUNT OF PARTICULARS.

[CUSTOMS.]

TRANSIT OF MERCHANDISE NOT PROHIBITED.

CLEARANCE OF No. 285.

The custom-house officer will let pass, for Messrs. D'Albert & Co., residing at Havre, the merchandise hereinafter detailed, shipped at London the 21st June, 1847, and sent in transit, for the purpose of reexportation from the entrepôt of Paris by the custom-house thereof.

Direction of Rouen. Office of Havre.	Kind, marks, and number of the packages.	Description of merchandise.
Name and flag of the importing vessel: English—James Wate, Captain Ferguson. Country of production, according to the nomenclature sub-joined to circular No. 1840: England. First office of entry: Havre. Primary entry into entrepôt: The period of entrepôt has been prolonged to the ———.	F & C E 5 c 8	Common binding. Forwarded on landing. Four cases, weighing together gross, with packings and double lead, two thousand four hundred and fifteen kilogrammes 2,415 kils. Net: Two thousand four hundred and ten kilogrammes. 2,410 kils. Containing: A machine for spinning flax, net weight declared two thousand one hundred and fifty kilogrammes.....2,150 kils. [The net weight to be proved at the entrepôt in Paris.] Value.....5,000 fr. Cast iron.....1,600 kils. Wrought iron.....380 kils. Steel.....150 kils. Copper.....15 kils. Wood 5 kils. <u>2,150 kils.</u>

custom-house, has been laden on a dray under charge of the master, and the forwarder entered into bonds with M. Legér as bail jointly and severally, binding themselves to cause the same to be presented at the office above-named, and to have it reexported, restored to entrepôt, or declared for consumption, within the space of twenty days, and to return, within the space of twenty days, in addition thereto, this present clearance furnished with the visas required by the regulations, as well as with certificates of discharge and of reexportation, of disposal for consumption or of restoration to entrepôt, delivered at the office of entrepôt in Paris; the whole under the conditions and penalties prescribed in the law of the 17th December, 1814, and other laws relative to transit.

Done at the custom-house at Havre, the 26th June, 1847.

Resident sub-inspector, By the principal receiver,

FALAIN.

DIVET.

DUFOUR.

NOTES.

- (1) Embark or dispose of for consumption. In the latter case, what relates to embarkation will be erased.
- (2) Declare whether the cords and leads of the packages were intact. In cases where the goods are subjected to double plumb-

DECLARATION No. —.

The undersigned declares himself willing
(1) the merchandise elsewhere upon
the vessel , Captain , bound to
This 184 .

PERMIT.

It is permitted to (1) upon the vessel
designated *c contra*, the merchandise herein
mentioned, on condition of its being previ-
ously verified.
This 184 .

LETTER OF CLEARANCE—Continued.

age, point out the condition of the leads on the wrappings as well as those on unwrapped packages.				Examined at the office of the 2d line on leaving the frontiers.		Examined at the office of the 2d line upon entering the frontiers.	
(3) Designate the names in cases of embarkation.				Examined by us at the office of where was presented		Examined by us at the office of where was presented	
(4) Where there is no embarkation, the words in italics will be erased, and the number of the storage bill or that of the receipt of the duties inserted.				This 184 . .		This 184 .	
(5) This formula ought to be filled up in the seaports of Bayonne, Bordeaux, Nantes, and Rouen.							
The results, as to weights, of the examinations at entry and departure must be detailed, package by package, as in the following table:							
Marks and No. of packages.	Gross weight.		Net weight.		Excess.	Deficit.	
	At entry.	At departure.	At entry.	At departure.			
F & C							
E	592	591	592	470			
5	631	630	631	517			
6	1,017	1,015	1,017	884			
7	175	174	175	160			
8							
Totals..	2,415	2,410	2,415	2,031			
				<i>Certificate of examination at the office of destination.</i> We, the examiners at the office of entrepôt herein mentioned was presented to us; that we have found the number of four cases upon which the cords and leads were (2) intact, and of which the contents were as follows: One machine for spinning flax, weighing, net weight, two thousand and thirty-one kilogrammes. PARIS, 6th July, 1847. DODEBERG.			
				The which merchandise we have put into the hands of inspectors (3) charged with superintending the embarkation. This 184 . <i>Certificate of embarkation of entry into entrepôt, or of disposal for consumption.</i> We, clerks of the customs at Paris, certify that the merchandise herein above-mentioned has been put on board the vessel mentioned in the permit (4) Liquidated under the No. 5310. This 9th July, 1847. RAVAL.			
				The which merchandise we have at o'clock, M., under the escort of inspectors charged with conducting it aboard. This 184 . <i>Certificate of escort to foreign jurisdiction.</i> We, brigade of , of the we have conducted to the extreme frontier and seen pass to foreign jurisdiction, the merchandise above mentioned. This 184 .			

Examined and proved the departure of the vessel , Captain , having on board the merchandise herein mentioned.
This -184 .

We, the undersigned, certify that the vessel above-mentioned has put to sea, having on board the merchandise constituting the subject of this present (5) at the

The present clearance duly discharged is returned.

Certificate of discharge.

We, the receiver and clerk at the office of Marais, certify that, in consequence of the certificates above and opposite, this present clearance has been discharged in this office under the No. 2426.

This 12th July, 1847.

UNIVERSITY.

BIZOT.

LETTER OF CLEARANCE, OR ACCOUNT OF PARTICULARS.

DATE OF RECOGNIZANCE:
JUNE 5, 1847.

CLEARANCE, No. 94.
FOR MERCHANDISE FORWARDED BY SEA FROM ONE ENTREPOT TO ANOTHER.

DIRECTION OF ROUEN,
OFFICE OF HAVRE.

The undersigned, receiver and officers of the customs at Havre, certify that Messrs. Guillaceme & Mourmant, residing at Havre, forward from this port to Dunkirk and by continuation of entrepôt by sea, the merchandise hereinafter mentioned; shipped at Guadaloupe on board the French vessel Nerea, Captain Enge, and placed in entrepôt the 17th May, 1847, videlicet:

FICTITIOUS ENTREPOT.

Sugar, of first quality—eight barrels, weighing together, gross, four thousand seven hundred and sixty-four kilogrammes—4,764 kilogs.

B. P.

1 c 8

Admitted to colonial privilege.

Legal tare.

NOTE.—With respect to merchandise on which an abatement of duty is claimed, whether on account of its origin or its privileged production, or in virtue of a treaty of commerce and navigation, it should be mentioned as well in the recognition as in the clearance, whether the conditions to which such abatement of duty is subjected have been fulfilled.

In cases where the merchandise comes under the conditional prohibition resulting from the treaty with England of the 26th January, 1826, express mention of this prohibition should be made.

The said Messrs. Guillaceme & Mourmant binding themselves, severally and jointly with Mr. Wilbien, residing at Havre, bail, to cause to be conveyed by the French vessel Dunkirker, Captain Salomes, upon which it has been embarked, the merchandise above-mentioned to the destination named, and not elsewhere, within the space of one month, saving in case of superior force, legally proved, and to return to this office within four months at furthest the present clearance, furnished with a certificate of the officers of the customs at Dunkirk, verifying that it has been found conformable in weight, kind, and quality, number or measure, and that it has been replaced in entrepôt, according to custom in such case. In default of complying with these conditions, the said Messrs. Guillaceme & Mourmant and their bail are liable to the penalties prescribed by article 21 of the 17th May, 1826.

Done at the office of customs at Havre, the 5th of June, 1847.

Sub-inspector: F. COLLET.

For the principal receiver:

ALLEN, *Contrôleur*.

ETIENNE.

DECLARATION.

The undersigned declares, under the penalties of law, that he is willing to debark from the French vessel Dunkirk, Captain Salomes, the merchandise mentioned in another part of this paper, destined for consumption, and acknowledges that he has delivered up the present clearance as voucher of the declaration.

At Dunkirk, the 10th June, 1847.

For H. Debayer: **PINSEL.**

PERMIT TO UNLOAD.

No. 36.

Verification.
Mr. Vandeville.
74 fr.

Permit for Mr. ——— to cause to be unloaded from the vessel herein above-mentioned, in presence of the inspectors named opposite hereto, the merchandise here mentioned to be forthwith verified, and then admitted for consumption.

Inspectors in active service.

By wholesale, 24.
retail, 36.

PINSEL.

Certificate of landing.

We, the undersigned, inspectors, certify that the merchandise mentioned in another part of this paper has been landed in our presence and carried for examination.
This 10th June, 1847.

LANDRIN.

Certificate of examination.

The undersigned, examiner, certifies that the merchandise mentioned in the present clearance has been presented; that he has found the number of eight barrels, upon which the cords and leads were (1) intact, and that he has proved the kinds, qualities, and weights thereof as follows: Eight barrels of sugar, weighing together, gross, four thousand seven hundred and thirty-four kilogrammes.
This 11th June, 1847.

VANDEVILLE.

Certificate of discharge.

We, the receiver and clerk in the office at Dunkirk, certify that, in consequence of the above certificates, the clearance on the opposite page has been discharged in this office under the No. 284.
This 12th June, 1847.

Principal receiver:

**OTTIFFA.
BALLERIN.**

Marks and number of the packages.	Gross weight.		Marks and number of the packages.	Gross weight.		Deficit.	Excess.	At entry.	At departure.	Deficit.	Excess.
	At departure.	At entry.									
B. P.	Kils.	Kils.									
1	602	602									
2	590										
3	551										
4	574										
5	588										
6	584										
7	616										
8	659	659									
	4,764 Kils.										

(1) Note.—Make known whether the cords and leads were or not intact.

[Extracts from the French Customs and Warehousing Laws.]

BOOK VII.—TRANSIT.

CHAPTER I.

Transit of non-prohibited Goods—Description of Goods—Bureaus.

488. All goods, stuffs, or articles of manufacture subject to duties on their entrance into the kingdom, with the exception only of those designated in the catalogue No. 1, (1) may, by the conditions prescribed by this present law—and by those of the 17th of December, 1814, 21st of April, 1818, 27th of July, 1822, and 17th May, 1826—be despatched in transit from all the ports where Government warehouses are established (2) to issue through the bureaus on the frontier enumerated in catalogue No. 2. (3)—(See law of the 9th of February, 1832, article 1st.)

489. All non-prohibited goods, not excluded by the catalogue No. 1, may be forwarded in transit, under the same conditions, from one of the bureaus of the land frontier to any other indicated in the catalogue No. 2. (4) They may likewise—but to the exclusion of those which are comprised in article 22 of the law of the 28th of April, 1816, (5)—be forwarded in transit from these bureaus to the ports where Government warehouses are established. (6)—(Same law, article 2.)

490. Transitible goods may be forwarded from one warehouse to another by land, (7) under the conditions and securities of transit. (8)—(Same law, article 25.)

They may under the same conditions be forwarded to the warehouses of the interior. (9)—(Law of the 27th of February, 1832, article 2.)

Inventories.

491. Those who are desirous of enjoying the advantages of the transit, either on the arrival of the goods (10) or on withdrawing them from the real warehouse, (11) shall be obliged to make a declaration at the custom-house, stating the quantities, kinds, and qualities, and to have them examined, plumbed, and forwarded with a custom-house discharge. (12)—(Law of the 17th December, 1814, article 5.)

492. False statements made at the bureau of entry, for the purpose of obtaining irregularly the transit, shall be liable, according to their nature, to the penalties set forth in articles 18, 20, 21, and 22, record 2, of the general regulations of the 22d of August, 1791, the same as if the goods entered under a false declaration were intended for home consumption. (13)—(Same law, article 6.)

Examination.

493. Whenever the number of packages of the same species of merchandise, comprised in one declaration or a custom-house discharge, shall be five or less, the examination shall be made on one package

only. When more than this number, only a fifth of the packages shall be examined, and even fewer whenever the chief examiner shall judge proper. (14)—(Dec. Min. of the 24th September, 1839; Circular of the 28th, No. 1776.)

The officers at the bureau of entry shall have the right to ascertain the net weight, as well as the gross weight, in order to prevent misunderstandings at the bureau of issue as to the real quantity of the goods and their tare. (15)—(Law of the 17th December, 1814.)

Pressed Packages.

494. All regulations relative to the transit of prohibited goods, presented and forwarded in pressed packages, may, at the option of the forwarding parties, be rendered applicable to threads and tissues not prohibited. (16)—(Law of the 2d July, 1836, article 11.)

Species and volume of Packages.

495. The King may by decree annul or modify the list of manufactured goods which shall not be admitted to transit, unless they are presented in packages in good condition, of which they will designate the species and the size according to the nature of their contents and the usages of commerce.—(Law of the 9th of February, 1832, article 11.)

Manufactures of which the transit is permitted must be put up in packages of the kind indicated in table A, annexed to the ordinance. (17) As to the dimensions of the packages, they will be hereafter fixed should it be necessary. (18)—(Ordinance of the 11th February, 1832, article 1st.)

Repairs to Packages.

496. The overseers at the bureaus of entry shall insist, before they are forwarded, upon the complete reparation of damaged casks, cases, and bales, and those which are in such a condition that articles might be removed from them in spite of the plumbing.—(Law of the 17th December, 1816, article 7.)

Samples.

497. Ordinances of the King will designate the goods of every kind, (19) of which the identity must be more specially guarantied by taking samples of them, (20) which shall be placed in separate boxes (21) sealed with the plumbs of the custom-house, and which the conductor of the merchandise shall deliver at the bureau of issue. (22)—(Law of the 9th of February, 1832, article 11.)

Separation of Goods.

498. Goods destined for transit must be presented separately as to kind and quality, according to the distinctions of the tariff, in such a

manner that the contents of a package shall be all of one kind; provided, that the inside of the cases be divided with partitions in such a manner as to separate goods of a different nature or quality, or that in the bales each species of goods be put up in a separate package. (23)—(Law of 9th of February, 1832, article 13.)

Plumbing.

499. Packages, whether containing prohibited articles or otherwise, (24) shall be examined and plumbed, as required by the article 31 of the law of the 21st of April, 1818, except in the case provided for by article 5 of this law, No. 517.—(Law of the 9th February, 1832, article 14.)

500. These packages shall, after a careful examination, be subjected to double plumbage; the first on the contents themselves, which shall be pierced so that the cord shall traverse their angles; (25) the second over the covering, in the usual manner.—(Law of the 21st of April, 1818, article 31.)

Other goods shall be plumbed with only one plumb. (26)—(Law of the 17th of December, 1814, article 5.)

501. It is allowable to unite in one bale two sacks or bales of merchandise forwarded in transit. When united by a cord, the two sacks or bales may be weighed together, and, instead of being plumbed separately, one plumb shall suffice for the two; the load they then make shall be considered as one package. (27)—(Circular of the 24th of July, 1836, No. 1555.)

Recognizance and Custom-House Discharge.

502. Those who send goods in transit shall enter into recognizances at the office or bureau of entry, and give satisfactory security that the goods are to be sent out of the kingdom, which they will prove by presenting the custom-house discharge duly certified at the office of issue, under the penalties of the law as mentioned in article 54 of the 8th of Florial, year 11, No. 510.

The custom-house discharges and recognizances shall indicate the office of issue, and shall limit, according to the distance, the time in which the goods shall be transported to it and exported abroad. (28) To this delay shall be added twenty days as the time requisite to bring back the custom-house discharge acquitted. (29)—(Law of the 17th of December, 1814, article 5.)

Goods that are not susceptible of being plumbed, such as leather and hides, pig-lead, mahogany, and dye-woods in logs, are examined and entered in the custom-house discharge by the piece, weight and value. (30) The dimension of the logs of mahogany shall likewise be stated.—(Law of the 17th of December, 1814, article 7.)

An abstract of the custom-house discharge shall be immediately forwarded to the office of issue, to enable the officer at the latter place to compare it with the original and to ascertain that no change has been made in the latter. (31)—(Circular of the 28th of December, 1814.)

Transit Duty.

503. The duty on transit goods shall be uniformly of 25 centimes per 100 kilogrammes, gross weight, not including, however, the second covering; or of 15 centimes per 100 francs, at the option of the party forwarding the goods.—(Law of the 9th of February, 1832, article 15.)

Risk of the Transit.

504. The transit shall be entirely at the risk of the owners or forwarders of the goods, and they shall not be exempted from the payment of the duties by alleging the total or partial loss of their merchandise; only, when a loss is certified in a verbal process, and depositions made before a justice of the peace or other public officer, committed to writing on the spot, and delivered within a reasonable time with the custom-house discharge, the custom-house cannot exact more than the duty of importation. (32)—(Law of the 17th December, 1814, article 8.)

Damaged Goods.

505. Goods forwarded in transit shall be considered as in good condition, unless their owner shall have made known the amount or degree of their damage and stated it in the custom-house discharge. (33) In default of this formality, goods presented at the office of issue in a damaged condition shall lose the right of transit. (34) The custom-house discharge may, however, be discharged by paying immediately at this office import duties on these goods; which will give their owners the right to dispose of them in the interior. Damages not exceeding 2 per 100 ad valorem are excepted from this rule. (35)—(Law of the 17th December, 1814, article 9.)

Certificates to the Custom-House Discharge.

506. The conductor of goods forwarded in transit shall present them at the custom-house office of the second line, (36) by which he shall enter on the territory of the two myriameter frontiers, or by which he shall issue, to have the custom-house discharge certified after it has been ascertained that the load or cargo is entire, as well as the coverings of the packages, the ropes and the plumbs.

In case only that a deficiency or alteration is discovered in the packages, the cords or plumbs, the custom-house officers may then proceed in making a thorough examination, and shall ascertain and state the deficiency or substitution they have discovered.

Should the conductor not fulfill this obligation, or should he pass the office without requiring and obtaining the certificate of the custom-house, he, as well as the subscriber to the recognizance, will be liable to a fine of 500 francs. (37)—(Law of the 9th of February, 1832, article 12.)

Entry for Home Consumption.

(Mise en consommation.)

507. Goods forwarded in transit may remain in the kingdom by pay-

ing import dues, when, after an examination at the office designated by the custom-house discharge, they shall be declared for home consumption, and when they are of a nature to be admissible by paying the duty on them at this same office.—(Dec. of the 22d of September, 1818.)

Besides the certificate prescribed by the forementioned article 12—the custom-house discharges of the transit being considered as permits [*passavans*] for the goods to pass through the kingdom—may also be certified at the other offices along the route; but this latter certificate is not obligatory on the custom-house officers—they may require to affix it when they think proper.—(Circular of the 13th of February, 1832, No. 1304.)

In this case the transit duty will be repaid. (38)—(Law of the 17th of May, article 13.)

Warehousing Goods.

508. Goods forwarded in transit from the land frontiers to those ports where *real warehouses* [*entrepôts réels*] are established, may be admitted into them as if they had come by sea. (39)—(Law of the 17th of May, 1836, article 13.)

Examination of the Goods when going out of Transit.

509. The overseers of the office of issue (40) shall not grant certificates of discharge to the custom-house discharges of transit until after a careful examination of the condition of the plumbs, (41) and also as to the species, quality, number, and weight of the goods. (42) They shall moreover require that the goods be exported out of the country under the escort of the overseers. (43)

The discharge will not be legal unless the examination, the transportation under escort and the exportation (44) have all been certified on the custom-house discharge by the examiners and the overseers of the escort, and that the act of discharge be signed by a receiver and another clerk. (45)—(Law of the 17th of December, 1814, article 12.)

510. Should the goods (46) declared in transit have been purloined, or others substituted, the quadruple of the duties of consumption shall be charged, and a fine of 500 francs be inflicted on the offenders.—(Laws of the 8th Florial, year 11, article 54, and of the 17th December, 1814, article 5.)

The articles substituted shall be seized and confiscated, and a fine of from 100 to 500 francs imposed, according to whether they are or not prohibited to exportation; in the former case in virtue of article 9, statute 3, of the law of the 22d of August, 1791; and in the second, in virtue of article 3, statute 5, of the same law. (47)—(Circular of the 24th of January, 1828, No. 1082.)

511. All deficiencies discovered in the weight of the boxes, bales and casks, when they are exported, and which do not exceed one-tenth of the weight stated in the custom-house discharge, shall only be subjected to the customary duties. (48)—(Law of the 17th December, 1814, article 8.)

Deficiencies discovered in olive oil forwarded in transit are subject to import duties.—(Law of the 17th of May, 1826, article 12.)

In regard to liquors or liquids admitted to transit, the deficiencies discovered on exportation to be occasioned by breakage shall only pay import duties; or, if the liquor or liquid is prohibited, to the payment of its value. (49.)—(Law of the 2d of July, 1836, article 10.)

Local Transits.

512. The regulations of the general laws are applicable to the divers local and special transits already authorized by the custom-house, or which may hereafter be allowed. (50)—(Law of the 17th December, 1814, article 14.)

Forfeiture of the Right of Transit.

513. Any merchant who has been convicted of having, by means of the transit, effected subtractions, substitutions, or smuggled goods, may forfeit the right of transit.—(Law of the 8th of Florial, year 11, article 83.)

NOTES TO THE FOREGOING EXTRACTS.

(1) See the catalogue at the end of this book.

In virtue of article 4, record 5, of the law of the 22d of August, 1791, goods which by law do not enjoy the advantage of the transit, must, whether they be prohibited or not for home consumption, be immediately reexported to a foreign country, where, having been presented in good faith and under their true denomination, they are declared to be for transit.

(2) See the nomenclature of these ports, No. 412.

(3) See the catalogue at the end of this book.

(4) It is the same catalogue, No. 2, referred to in the preceding article. The King has power to determine which bureaux shall be open to transit, (No. 96.)

(5) See this article, No. 280.)

(6) See No. 509 for the forms to go through at the port of shipping.

(7) This article, reproduced textually at No. 438 permits, in reality, transit from sea to sea. Therefore, on departing, whether the merchandise comes from the ship or from the warehouse, which is considered in the same light as a foreign country, the custom-house receives a *declaration of transit* and delivers a custom-house discharge, according to whether the merchandise is permitted or prohibited; only it abstains from charging the transit duty, from which this sort of transactions are free. Hence, in seaports custom-house discharges are no longer used in changes of warehouse, except for goods withdrawn from one warehouse to be forwarded to another in the interior. At the port where the vessel arrives, the transit forms are the same as if the goods had come from one of the bureaux on the land frontier.

(8) Transit goods must be conveyed directly *through the interior* to the bureau designated for the exportation. Water carriage *by sea* is forbidden in the most absolute manner. If, notwithstanding this prohibition, the goods were presented at a port of entry accompanied by a coasting manifest, and plumed with the stamp peculiar to the transit service, the custom-house still retain them until the custom-house discharge of transit is presented, whose existence must, in

such cases, be presumed. It will then proceed to a complete verification of the cargo; and, after having corrected the custom-house discharge according as will be found necessary, it will issue a new one, the same as if the goods had just arrived from a foreign country.

(9) See in book VI., Nos. 457, and sequel.

(10) In the land offices, the transit must be effected immediately. However, declarations of transit being regulated by the general law, it follows that the goods which might in certain cases be detained, continue to have the right of transit as long as the deposit in custom-house.

(11) Or fictitious.

(12) See, for the declaration and examination of goods not liable to be plumbed, No. 502.

(13) See, for the general laws relative to declarations, (or affidavits,) book II., chap. 11. According to these regulations, goods on which the duty is ad valorem are entitled to preëmption. (A. of C. of the 30th of August, 1836; Circular No. 1, 574.)

(14) It is to be understood that this arrangement does not prevent the custom-house officers from proceeding to a complete examination. It is even their duty to act thus whenever the first packages examined, *on entry*, show a considerable discrepancy with the declaration, or causes it to be apprehended that there is an attempt at fraud; and, *on issue*, whenever the deficit discovered in the fifth of the cases, bales, and packages examined, exceeds that which might reasonably be attributed to desiccation of the goods in course of transportation, or to the slight differences of results that are sometimes inevitable in using different instruments.

This mode of examination implies the necessity of remitting separately, for each package, the weight, the contents, and other information required by law.—(Circular of the 28th September, 1839, No. 1,776.)

The right to examine only one-fifth of the packages is applicable equally to all the operations that constitute the examination; that is to say, to the weighing of the packages, as well as to the examination of their contents.—(Circular of the 28th November, 1840.)

It is desirable to see, as to what relates to examinations, the general rules set forth in book II, chapter 6.

If the examination should lead to the discovery of an excess of weight to what is set forth in the declaration, and should this excess be upwards of one-twentieth for metals, or one-tenth for other goods, it is immediately subjected to the payment of duty by way of a fine; after which the excess, as well as the quantities declared, are forwarded in transit under similar conditions.—(Law of the 22d August, 1791.)

(15) This precaution must be taken as frequently as possible without subjecting commerce to too much inconvenience; more particularly when there is reason to presume that there is too great disproportion between the legal tare and the actual tare; in this case the net weight is mentioned or stated on the custom-house discharge.

But the interested parties are only obliged to declare the gross weight; they are not obliged to state the net weight, either real or legal, of unprohibited goods.—(Dec. Adm. of the 31st January, 1834.)

(16) The forwarding party who is desirous of enjoying this right, must state it in his affidavit, and also the value of his goods; then the examination, plumbing and forwarding are proceeded with under the forms and conditions prescribed in articles 5, 6, 7, and 8, of the law of the 9th of February, 1832. Thus, though non-prohibited goods are in question, the penalties incurred in case of abuse or fraud are not those stated in the law of the 17th December, 1814, for the latter presumes a thorough investigation, which does not take place in these sort of transactions. The value of the goods is taken as a basis for the price; this value may always be estimated by the officers, either by examination of the goods, or else by means of the invoices, which the law of the 4th Germinal, year 2, statute 6, article 5, authorizes them to enforce the exhibition; and in every case, should they consider it insufficient or incorrect, they may, by the article 4, of the law of the 9th of February, 1832, issue from the office a more correct one.

As regards threads and tissues of linen forwarded in pressed packages, as the verifications of the number of threads for the tissues, and for the threads the number of metres to the kilogramme, would require the rupture of the fastenings by which the merchandise is held and compressed, it will be sufficient that the declarations should express, independently of the weight and value, the number and the measure of the pieces of tissues; if they are plain, plaided, worked, or damasked; if the threads are flat or twisted; and if they (both tissues and threads) are unbleached, bleached, or dyed.—(Dec. Adm. of the 9th July, 1841.)

(17) See the table at the end of this book.

(18) That has not yet been done.

(19) See at the end of this book the nomenclature of those goods which it is necessary to accompany with samples.

(20) The samples may be taken from each piece before it is packed by the consigner from abroad. These latter must fix them on a card or book, indicating by number from what piece it has been taken, in such a manner that all that will be required for the custom-house officer to do will be to ascertain the conformity of the piece to the samples.

This mode of taking a sample of each piece is preferable to every other, not only to the custom-house, but to commerce likewise; for it is rare that several pieces of the same tissue offer a perfect resemblance together; and it is only where the sample has been taken from the same piece with which it is compared, that difficulties, resulting from a slight dissimilarity, can be prevented.

However, the custom-house only exacts one sample for all pieces which, in its estimation, offers no difference, either in the quality of the tissue or in the pattern. On it must be inscribed, as just stated, the numbers of the pieces with which it is to be compared.

But when, although perfectly similar in quality, the pieces are different in regard to their patterns, or being of the same pattern, their tissues differ in quality, a sample must always be taken from each of them.

In order not to damage or injure the goods, the samples need not be of greater breadth than 6 @ 7 centimetres, even when they are taken from embroidered tissues, whatever may be the size of the pattern. If the embroidery is so extensive that a sample of this size cannot include any portion of it, it is taken from the ground of the stuff, at the same time making a note of the existence of the embroidery, with some description of its distinctive characteristics.—(Circular of the 13th February, 1832, No. 1,304.)

When the samples are of a less size than 6 @ 7 centimetres, they may be received, provided that they are sufficient to indicate their identity with the pieces to which they pertain. In all cases the comparison only takes place with packages subject to be examined.—(Circular of the 28th September, 1839, No. 1,776.)

Tissues are not to be represented by samples except when they are in the piece, by which is understood only those without division which are sold by the ell, and not handkerchiefs, cravats, &c. With respect to the latter, it is necessary to give a more minute description instead of a sample; and when it relates to valuable stuffs, whose fraudulent entry is the most to be apprehended—the cashmere of India, for instance—the fullest description must be given that they may be recognized.

Thus, in such a case, the custom-house discharge must express, independently of the dimensions of shawls or scarfs, both in length and in breadth, the color of the ground, the nature and arrangement of its ornaments, such as single borders, flowers, bouquets, rosettes, palms, &c., with or without borders.—(Circular of the 13th February, 1832, No. 1,304.)

(21) The boxes that are intended to hold the samples must always be square, and each side must be made of a single piece. The samples are placed in it, after having been carefully put up in a package, and sealed with the seal of the custom-house. The box is then plumbed, for which purpose it is pierced in such a manner that the cord passes through its angles; that is, through the two pannels which meet at the edge of the box.—(Circular of the 22d March, 1832, No. 1,312.)

This operation shall be done in the presence of the examiners.—(Circular No. 1,304.)

The samples are given to the conductor separately, it not being allowed to place them in the same package with the goods.—(Dec. Adm. of the 28th November, 1837.)

The boxes containing samples, whatever the nature of the merchandise may be, shall be plumbed but once only.—(Dec. Adm. of the 21st March, 1834.)

(22) When the packages and their plumbs are in good condition, and the merchandise corresponds in every respect with the manifest, the loss of the sample must not be an obstacle to the completion of the transit. The custom-house shall then take new samples, (No. 209,) and shall require good recognizances, to secure itself in case of any fraudulent change being subsequently discovered by legal means. For this purpose, the new samples are addressed to the administration, post-paid, and are submitted to the examination of experienced persons commissioned by the Government. Simple samples, fastened on cards, will suffice if they are *fancy goods*; but as regards plain goods, an entire piece, chosen by the custom-house, must always be deducted as a sample. After this examination, this piece is sent back to the bureau of issue, and the expenses of this transportation, as well as those of sending it to Paris, are defrayed by the owner or consignee of the merchandise.—(Circular Manuscript of the 18th January, 1837.)

(23) The Minister of Finance has decided, the 3d of August, 1839, that the effect of the article 13, of the law of the 9th of February, 1832, should be temporarily suspended, with the understanding that it shall be again put in force if experience should show its necessity. Thus, commerce has the right to unite in one package merchandise of different kinds and qualities, whether they be prohibited or not, or whether they pertain to one or the other category. Only when there is in the same package dutiable articles and prohibited articles, the whole are forwarded under the regulations, formalities, and general conditions applicable to prohibited articles. The quittance specifies the different kinds and qualities of merchandise of which the consignment is composed, and indicate with exactness the quantity of each kind of merchandise united in the same package.—(Circular of the 10th of August, 1839, No. 1,762. Dec. Adm. of the 15th July, 1841.)

In regard to the transit of dutiable and prohibited articles in the same package, false affidavits at the bureau of entry will give cause to the application of the article 4 of the law of the 9th of February, 1832, (No. 516,) only when the discrepancies bear on the prohibited goods. At the bureau of issue, on the contrary, the recognized differences, whatever may be the nature of the merchandise, always incur the penalties of the laws in relation to prohibited articles, because the forwarding party has engaged himself to undergo, *for the whole*, the conditions of these laws.—(Dec. Adm. of the 19th of August, 1841.)

(24) The articles of manufacture that are subject to be plumbed in the manner prescribed in the above article, are those designated in catalogue A, annexed to the ordinance of the 11th of February, 1832.—(Dec. Adm. of the 29th of November, 1838.)

Vide this catalogue at the end of this book.

Vide, for liquids and transitable fluids, article 10, of the law of the 2d of July, 1836, included in table No. 1, annexed to this book.

(25) To complete the security of this first plumbing, it is wrapped in paper and sealed with the signet of the custom-house, wherever there is a possibility of an article being abstracted. It is also requisite to wrap the first plumb in a paper, which is then sealed to the package. These precautions are practicable by means of the covering which wraps up the whole.—(Circular of the 5th of May, 1818, No. 390.)

To pack, signifies to wrap up, to bind, to cover on every side. It is, therefore, requisite that the first as well as the second wrapper should wrap up and cover completely the merchandise; simple strips of linen strapped across cannot be considered as wrappers.—(Dec. Adm. of the 3d of March, 1839.)

It is expressly recommended to pierce holes in the angles of the packages, and to pass through them the string of the plumb. The importance of plumbing is such that all these precautions must be attended to with the greatest care, and the whole operation must be performed with the most rigorous attention.—(Circular of the 22d March, 1832, No. 1,312.)

(26) For the price of the plumbs, and for the general rules on the subject, vide No. 216.

And for goods not susceptible of being plumbed, see article 7, of the law of the 17th of December, 1814, No. 502.

(27) Thus, a load of goods that by law was liable to double plumbs, only receives two plumbs instead of three, as was often done.—(Circular No. 1,555.)

(28) The *de'ay* is regulated according to distances, at the rate of one day per two myriamètres and a half; and this rate is increased whenever it is known that there exist unavoidable delays in the interior navigation or transportation.—(Circular of the 20th of December, 1814.)

However, whenever the causes of the delay are satisfactorily accounted for, the chief of the office of issue may, notwithstanding the expiration of the period fixed in the custom-house discharge, permit the immediate consummation of the transit; he must then account to his superior for the motives which influenced his decision.—(Circular of the 24th of July, 1836, No. 1,555.)

(29) The custom-house discharge makes known, first, the origin of the merchandise; second, under what flag imported; third, if it is taken out of warehouse, the first office of entry, also the date of its entry on the register; fourth, if, in consequence of its mode of importation, or the country from whence imported, it is or is not entitled to a reduction of duty; fifth, whether by virtue of the treaty with England of the 26th of July, 1826, it is prohibited to home consumption.—(Circular of the 6th of March, 1824, No. 856.)

Besides stating under which denomination of tariff the goods come, they must insert at the office, on the custom-house discharge, all particulars which will facilitate the recognition of the merchandise.—(Dec. Adm. of the 27th of March, 1832.)

(30) Unmanufactured sulphur may be forwarded in *vrac*, accompanying it, however, with a plumbed sample.—(Dec. Minist. of the 10th of July, 1832; Circular Manuscript of the 16th of the same month.)

(31) The forwarding of abstracts in regard to custom-house discharge, must be through the administration.—(Circular of the 19th of January, 1829, No. 1,139.)

It is, however, allowed to the receivers to address these abstracts directly to the office for which they are destined, when the situation of this office or the facilities of transportation are such as to render it likely that the abstracts would reach their address too late by passing through Paris. But in this case, a duplicate is sent to the administration.—(Circular of the 31st May, 1832, No. 1,322.)

The mailing of the abstract must be done the same day that the custom-house discharge is delivered.—(Circular of the 28th of December, 1811.)

Should the abstract not reach the office of issue before the original manifest is presented, it must not be made an obstacle to the consummation of the transit, or to the admission of the merchandise in the warehouse, only the custom-house discharge is not to receive the certificate

of discharge until it has been compared with the abstract.—(Dec. Adm. of the 10th of September, 1833.)

Vide, for the franking of the correspondence, book X., chapter 29.

(32) The principle of the responsibility of the owners has been established by a decision of the court of repeal of the 17th of March, 1835, which decided, moreover, that it is always by the office from whence the goods were despatched that legal proceedings must come.—(Circular of the 25th May, 1835, No. 1,487.)

No tribunals have power, even when the loss is legally certified, to exempt the owners from the payment of the duties of entry.—(Act of Congress of the 21st of January, 1839; Circular No. 1,744.)

The first paragraph of the 4th article of the law of the 9th of February, 1832, (No. 516,) that the 8th article of the law of the 17th of December, 1814, is equally applicable to prohibited goods; only, instead of exacting the duty in case of certified loss, the custom-house shall claim the value only of the lost article.—(Dec. Adm. of the 11th of March, 1839.)

(33) Goods are not acknowledged as damaged unless the damage has been really ascertained by the officers of the custom-house, and valued by a board of examiners in the usual manner, to wit:

1st. The examination must be expressly demanded by the forwarding party, who is interested in obtaining it, and who must beforehand make a declaration of the existence of the damage, and to what amount.

2d. The examination shall be made by two experienced persons, appointed, one by the custom-house and the other by the forwarding party; and in case of need, the casting vote shall be given by a third experienced person, (expert,) appointed by the tribunal of commerce, designated in article 3, statute 8, of the law of the 22d of August, 1791, for an analogous case.

3d. The permanent under inspector and the examiner designated shall assist at the proceedings of the board of examiners, without the right of giving an opinion but as supervisors, and to be able to testify to the administration as to regularity of the proceedings.

4th. Should the decision of the board considerably reduce—say more than one-tenth—the amount of damage stated by the owner of the property, it is proof of an attempt to defraud the revenue, which must be duly stated, in order to institute legal proceedings.

5th. The result of the examination must be inserted in the custom-house discharge, as well as in the abstract.—(Circular of the 18th of July, 1828, No. 1,111.)

(34) Should damaged goods be presented at the office of issue without any mention being made of the damage on the custom-house discharge, the officers must first endeavor to discover the origin of the damage, and then to examine with great care whether it could have occurred during the transit. If, after this examination, they are perfectly convinced that the goods are the same from the office of departure, (*bureau de depart.*) they will then limit themselves to exactly the duty of entry only. But should circumstances and the character of the damage lead them to believe that there has been effected a substitution of other goods, the fraud must then be certified and prosecuted.—(Dec. Adm. of the 11th of October, 1832.)

(35) Article 9 of the law of the 17th of December, 1814, is applicable to prohibited goods in, virtue of article 4 of the law of the 9th of February, 1832; but its application never takes place in any case without the special instructions of the administration.—(Dec. Adm. of the 16th of September, 1839.)

(36) The custom-house discharge must not designate this office; it is sufficient that the conductor should present himself at an office of the second line situated on the road he is traveling.—(Dec. Adm. of the 22d of May, 1839.)

Should the administration have authorized the issue of the merchandise by another point than that indicated on the custom-house discharge, the receiver at the office of the second line must not refuse to recognize the identity of the cargo or load, and to affix his certificate to the custom-house discharge, when the conductor does not happen to be on the road which leads to the point of issue from the kingdom indicated on the manifest.—(Dec. Adm. of the 29th of September, 1841.)

The delay in receiving the custom-house discharge is not sufficient cause to refuse the certificate prescribed by article 12 of the law of the 9th of February, 1832.—(Dec. Adm. of the 16th of November, 1841.)

All the goods comprised in one custom-house discharge must be presented together.—(Dec. Adm. of the 1st of September, 1841.)

(37) When a custom-house discharge has not been certified (*vize*) at an office of the second line, this omission is not verified by process verbal, (*proces verbal*), and no direct action is brought against the conductor; only the clerk shall insert in the certificate of discharge the following set form: *Under reservation of all the rights of the administration resulting from the omission of the certificate to the present custom-house discharge at the office of the second line.* This custom-house discharge is then sent in the usual manner to the office of departure, when proceedings are instituted, in virtue of the recognizance, against the forwarding merchant and his security, to

enforce the payment of the 500 francs, though the merchant may bring an action against the conductor of the goods.—(Circular of the 23d of March and 9th of August, 1832, Nos. 1,313 and 1,338.)

When the clerks of the office of issue notice that the custom-house discharge is not certified, they inform the consignee of the fact, and the latter, being duly informed, may bring an action against the carrier.—(Circular of the 15th of December, 1832, No. 1,361.)

The certificate of the custom-house discharge must always be signed by two persons; therefore, in those offices where there is no other officer than the receiver, it will be required to have, in addition to his own, the signature of the brigadier, of the under brigadier, or of an overseer of the brigade.

(38) The receiver of the custom-house where the goods are entered for consumption gives credit for the import duties, and reimburses, by a separate and distinct operation, the transit duty, which he charges immediately to the Treasury, without it being required of him to ask authority beforehand for the reimbursement, nor to furnish any other voucher than the receipt of the creditor.—(Circular of the 17th of June, 1834, No. 1,444.)

(39) Vide the complete text of this article at No. 417.

(40) The custom-house of issue is the one indicated on the custom-house discharge. It is expressly forbidden to the clerks of all other offices, under penalty of immediate removal, to deliver certificates of discharge unless the administration should have granted a particular permission to change the office of issue or destination.—(Circulars of the 7th of May, 1815, No. 21, and of the 15th of February, 1832, No. 1,304.)

(41) The cord of the outside plumb may break by accident; but when the inside plumb is also broken, it is to be presumed that there has been tampering with or substitution of the goods. Should the officers, in this case, have any doubt as to the origin of the goods, the transit is suspended, and a double sample is forwarded to the administration, to be submitted to the government board of examiners.—(Dec. Adm. of the 12th of June, 1826.)

The completion of the transit may, however, be permitted under the same conditions which are particularly applicable to lost supplies.—(No. 497.)

(42) The examination takes place on the receipt of the custom-house discharge, and the re-exportation is consummated in virtue of the engagements subscribed to at the custom-house of departure; only it is required by the consignee, at seaports, that he should state by what vessel and to what country the goods are to be exported.—(Circular of the 11th of March, 1846, No. 1,534.)

All the goods comprised in the same custom-house discharge must be presented *together* at the office of issue.—(Dec. Adm. of the 1st of September, 1841.)

(43) This removal or transportation must be made by the direct route, and by day.—(Circular of the 20th of December, 1814.)

All the facilities relative to the smuggling trade are absolutely forbidden to the manifests of transit.—(Circular Manuscript of the 19th of January, 1838.)

(44) At seaports the custom-house discharge stands in lieu of a shipping permit; and it is on this document that the overseers, appointed for this purpose, certify to the embarkation of the goods, as well as to their final departure on the high sea.—(Circular of the 11th of March, 1836, No. 1,534.)

(45) Vide, for the security to certificates of discharge, No. 207; and for the mode of examination, No. 493. See also No. 216, for the plumbing at the offices of issue which are not immediately on a foreign frontier.

(46) Should there be any purloining, with or without substitution, the fraud, however trifling it may be, is stated in a verbal process. A copy of this act and the custom-house discharge are forwarded to the administration under the *transit* stamp. It is for the office of departure to prosecute.—(Circular of the 10th of October, 1832, No. 1,351.)

The replacing of an article of merchandise abstracted, by another of the same nature and liable to the same duty, is as liable to penalty as any other substitution.—(Dec. Adm. of the 17th of June, 1829.)

Vide No. 505 for the damaged merchandise.

In order to furnish the parties forwarding and the consignees with the means of prosecuting the carriers, the clerks of the office of issue inscribe and certify on the way-bills, which they have a right to examine, the result of their examination, whenever they are of a nature to be prosecuted at the office of departure.—(Circular of the 25th of September, 1829, No. 1,181.)

(47) By the terms of article 9, statute 3, of the law of the 22d of August, 1791, and of the article 54 of the law of the 8th Florial, year 11, goods presented at the office of issue are liable to seizure if they are not identically the same as those described on the custom-house discharge. (A. of C. of the 19th of November, 1834.)

It occurred, for instance, that twelve boxes of crushed sugar were forwarded in transit. It was stated on the custom-house discharge that the sugar was white; when it reached its destination it was discovered that the sugar was brown. The custom-house made an attachment. The first board assembled to judge the case granted a replevy, as the statement that the sugar was white being superabundant, evinced no fraudulent design; that the species and quality were alone to be stated, according to the rules of the tariff, to make the declaration valid; and that the requirements of the law were fulfilled by stating the sugar to be crushed. But the court of appeal has decided that the recognizance signed by the interested party, and the custom-house discharge delivered to him in consequence, are correlative documents, which being legally binding on the administration, and that it cannot withdraw itself from its responsibility.—(Circular of the 21st of December, 1834.)

(48) Or if the articles are prohibited, their simple value.—(Dec. Adm. of the 11th of March, 1839.)

The payment of the duty, or the value, is made at the office of departure, in consequence of the recognizance entered into there. But the administration has the right to remit the duty where the deficit does not amount to much, and that it is occasioned by the natural desiccation occurring during the transportation, and particularly in certain seasons.—(Circular of the 10th of March, 1818, No. 373.)

The proportion of the deficiency is ascertained by weighing each package separately.—(Same circular.)

Deficiencies that are evidently not owing to any fraudulent intentions, are simply entered on the custom-house discharge and on the act of discharge. But when there has been any subtraction, even when less than one-tenth, it must be verified by a process verbal, and will render liable the application of the pains and penalties predicated in article 5 of the law of the 17th of December, 1814, or in article 6 of the law of the 9th of February, 1832, according to whether the articles in question are dutiable or prohibited.—(Circulars of the 16th of May, 1818, No. 396, or of the 10th of October, 1832, No. 1,351.)

(49) Vide, in table No. 1, the enumeration of transitable liquids.

Should the deficiencies in oil or in other liquids be discovered to be owing to illicit subtractions effected in the course of their transportation, the pains and penalties predicated in the general laws become applicable.—(Circular of the 24th of July, 1836, No. 1,555.)

(50) The transit of slates is authorized through the river offices at St. Menges and Givet, (Ardennes).—(Law of the 2d of July, 1836, article 10.)

Each of these offices have the right to transmit in transit to one of the two others, slates for transit.—(Dec. Adm. of the 12th of November, 1835.)

It being impossible to plumb slates, by virtue of the 7th article of the law of the 17th of December, 1814, it is required that they be entered, examined and enumerated on the custom-house discharge by number, value, and according to the dimensions admitted by the tariff in regard to slates imported by sea.—(Dec. Adm. of the 26th of October, 1835.)

CORDON OFFICE, (Bureau de cordon).—By a decision of the Minister of Finance of the 21st of August, 1839, the cordon office is open to the transit of the following goods:

- Silk in cocoons;
- Silk, unbleached, raw, and dressed;
- Silk wadding, unbleached, dyed and carded;
- Copper ore;
- Pure copper of the first melting, flattened and hammered;
- Copper, with zinc alloy, of the first melting, flattened and hammered;
- Lead;
- Zinc, with the exception of that which is worked;
- Pewter, flattened or hammered;
- Iron ore;
- Iron castings, (sows,) not excepting those that are prohibited;
- Iron bars;
- Steel, natural or cast;
- Hard and crushed sugars;
- Coffee;
- Cocoa;
- Indigo;
- Pepper and pimento;
- Cloves;
- Cinnamon;
- Dye and cabinet woods;
- Cotton wool;
- Gum;
- Resin;
- Raw hides;
- Raw wool;

Horns;
Table fruits, and oleaginous fruits;
Olive oil;
Tow and hemp.

The transit of these goods is effected under the usual general regulations; only goods entering or issuing through the *cordon* can only use the route of the river Rhone; and their transportation on that part of the river comprised within the radius of the custom-houses, must be by steamboat.—(Circular Manuscript of the 10th of October, 1839.)

END OF VOLUME VI.

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